THE Commercial & Financial Chronicle

AND

Quotation Supplement (Monthly) | Street Railway Supplement (Semi Annually)

Investors Supplement (Quarterly) | State and City Supplement (Semi Annually)

[Entered according to Act of Congress, in the year 1899, by the WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress.]

VOL 68. SATURDAY, APRIL 22, 1899. NO. 1765.

The Chronicle.

PUBLISHED WEEKLY.

Terms of Subscription—Payable in Advance:

For One Year	$10 00
For Six Months	6 00
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WILLIAM B. DANA COMPANY, Publishers,
Pine Street, Corner of Pearl Street,
POST OFFICE BOX 958. **NEW YORK.**

CLEARING HOUSE RETURNS.

The following table, made up by telegraph, etc., indicates that the total bank clearings of all the clearing house of the United States for the week ending to-day, April 22, have been $1,973,520,665, against $2,067,699,915 last week and $1,100,598,470 the corresponding week of last year.

CLEARINGS. Returns by Telegraph.	Week Ending April 22.		
	1899.	1898.	Per Cent.
New York	$1,085,157,037	$512,453,521	+111·8
Boston	104,633,392	67,391,905	+55·3
Philadelphia	82,094,140	57,524,523	+42·7
Baltimore	21,411,858	13,780,007	+54·7
Chicago	108,367,580	85,156,642	+27·3
St. Louis	28,659,465	23,286,529	+23·1
New Orleans	6,250,577	6,998,568	−10·7
Seven cities, 5 days	$1,436,574,369	$766,591,696	+87·4
Other cities, 5 days	177,946,278	138,017,496	+28·8
Total all cities, 5 days	$1,614,520,647	$904,609,192	+78·5
All cities, 1 day	359,000,018	195,989,278	+8·32
Total all cities for week	$1,973,520,665	$1,100,598,470	+79·3

The full details of clearings for the week covered by the above statement will be given next Saturday. We cannot, of course, furnish them to-day, bank clearings being made up by the various clearing houses at noon on Saturday, and hence in the above the last twenty-four hours of the week have to be in all cases estimated, as we go to press Friday night.

We present below our usual detailed figures for the previous week, covering the returns for the period ending with Saturday noon, April 15, and the results for the corresponding week in 1898, 1897 and 1896 are also given. In comparison with the preceding week there is a decrease in the aggregate exchanges of one hundred and ninety-eight million dollars, the loss at New York being one hundred and twenty-nine millions. Contrasted with the week of 1898 the total for the whole country shows an increase of 82·0 per cent. Compared with the week of 1897 the current returns record a gain of 121·5 per cent, and the excess over 1896 is 103·2 per cent. Outside of New York the increase over 1898 is 27·4 per cent. The excess over 1897 reaches 51·0 per cent, and making comparison with 1896 the gain is seen to be 39·6 per cent.

Clearings at—	Week ending April 15.				
	1899.	1898.	1899. P. Cent.	1897.	1896.
	$	$		$	$
New York	1,424,365,265	630,947,708	+125·8	507,010,608	556,906,172
Philadelphia	97,821,100	66,125,229	+47·9	52,444,615	67,699,728
Pittsburg	34,0[illegible],066	19,209,911	+77·2	14,501,421	18,658,651
Baltimore	28,064,544	17,971,760	+56·2	18,628,367	14,498,046
Buffalo	4,825,780	3,953,774	+22·1	3,375,376	4,118,019
Washington	2,804,420	1,964,346	+42·8	1,799,346	2,075,664
Rochester	1,904,949	1,712,729	+11·2	1,695,761	1,587,267
Syracuse	1,072,587	1,328,541	−19·3	1,106,089	1,101,327
Scranton	1,001,000	869,191	+15·2	651,637	729,418
Wilmington	958,423	821,042	+16·7	637,771	941,942
Binghamton	375,900	352,500	+6·5	347,600	370,300
Total Middle	1,597,228,984	746,154,701	+114·3	655,998,591	668,591,525
Boston	137,063,664	93,153,020	+47·2	93,938,968	90,126,279
Providence	6,875,400	5,144,400	+33·6	5,3[illegible],000	5,444,300
Hartford	2,777,219	2,472,605	+12·3	2,211,281	2,496,232
New Haven	2,075,440	1,544,314	+34·4	1,364,740	1,497,951
Springfield	2,104,354	1,457,012	+44·4	1,422,194	1,375,551
Worcester	1,728,278	1,860,481	−7·1	1,520,2[illegible]8	1,442,715
Portland	1,638,418	1,452,985	+12·7	1,315,960	1,706,907
Fall River	821,153	782,150	+5·0	716,326	869,333
Lowell	875,684	617,585	+41·8	683,939	675,018
New Bedford	648,391	506,944	+28·0	724,945	578,356
Total New Eng.	158,508,571	108,902,406	+43·6	104,306,574	10[illegible],29,542
Chicago	124,037,664	103,866,775	+19·4	78,578,010	92,687,034
Cincinnati	14,956,250	14,250,500	+5·0	12,427,200	12,524,800
Detroit	7,541,946	6,184,146	+21·9	5,421,626	5,518,100
Cleveland	9,978,156	7,135,716	+39·8	6,261,529	6,925,811
Milwaukee	4,875,846	4,552,305	+7·1	4,219,235	5,022,842
Columbus	4,700,000	4,250,500	−8·0	4,013,000	4,006,200
Indianapolis	2,545,740	2,485,441	+2·8	2,149,295	2,332,126
Peoria	1,651,429	1,627,112	+1·5	1,413,260	1,599,964
Toledo	1,646,522	1,659,061	−0·7	1,685,181	1,352,282
Grand Rapids	1,222,945	986,358	+23·9	658,40[illegible]	890,106
Dayton	1,055,780	786,388	+34·2	689,23[illegible]	738,365
Evansville	918,892	746,226	+22·4	....	....
Youngstown	326,135	264,551	+24·2	....	....
Springfield, Ill	330,460	300,000	+11·0	....	....
Lexington	400,530	429,581	−6·8	302,230	325,446
Akron	415,300	313,100	+34·6	253,000	254,920
Kalamazoo	336,99[illegible]	339,22[illegible]	−0·8	235,061	312,543
Rockford	328,271	247,425	+32·7	325,706	306,350
Springfield, Ohio	291,716	177,971	+61·0	157,06[illegible]	171,690
Canton	292,808	228,294	+28·1	215,000	231,413
Bay City	195,000	227,418	−14·1	167,009	257,388
Tot. Mid. West'n	178,064,746	150,861,386	+18·0	119,161,042	135,918,501
San Francisco	19,468,851	17,472,077	+11·4	14,752,416	12,639,483
Salt Lake City	2,108,837	1,478,558	+42·3	1,172,045	1,192,525
Portland	1,531,774	1,914,881	−20·0	954,061	991,776
Los Angeles	2,007,378	1,561,867	+28·6	1,314,196	1,174,521
Seattle	1,391,683	1,601,804	−13·6	528,902	532,692
Spokane	1,009,796	843,806	+19·7	842,576	402,402
Tacoma	658,111	951,971	−30·8	428,582	579,580
Helena	462,715	606,193	−23·7	600,000	558,591
Fargo	277,632	285,00[illegible]	−2·6	186,204	172,723
Sioux Falls	135,859	109,331	+23·8	46,931	103,980
Total Pacific	29,077,634	26,815,558	+8·4	20,380,206	18,312,485
Kansas City	11,383,259	12,047,110	−5·6	11,420,568	10,351,190
Minneapolis	8,287,750	7,011,20[illegible]	+18·2	4,766,590	5,770,998
Omaha	4,348,678	5,650,562	−23·2	4,279,20[illegible]	4,002,303
St. Paul	3,580,159	3,759,916	−4·76	2,842,544	4,296,188
Denver	2,536,171	2,750,786	−7·8	2,287,972	2,912,086
St. Joseph	2,440,712	3,010,735	−18·9	1,302,9[illegible]3	1,350,000
Des Moines	1,567,684	1,222,064	+28·2	1,004,632	1,117,872
Davenport	712,110	607,218	+17·3	450,864	724,477
Sioux City	915,588	759,724	+20·5	468,867	524,493
Lincoln	396,920	330,356	+13·7	352,171	230,160
Topeka	458,194	465,781	−1·6	338,046	370,464
Wichita	420,385	427,787	−1·7	401,582	492,489
Fremont	98,545	109,31[illegible]	−9·8	52,964	42,722
Hastings	110,827	130,16[illegible]	−14·9	86,098	51,617
Tot. other West.	37,145,924	38,322,659	−3·1	29,958,588	32,960,916
St. Louis	32,876,510	30,001,448	+9·6	27,941,117	24,144,707
New Orleans	7,971,627	9,538,050	−16·4	6,272,494	9,068,031
Louisville	8,198,494	6,846,558	+19·7	5,868,962	6,072,972
Galveston	2,956,675	2,471,364	+19·6	2,177,200	1,894,930
Houston	2,519,570	2,815,006	−10·6	2,778,792	1,942,754
Savannah	2,052,235	1,843,766	+11·3	2,137,953	1,589,695
Richmond	2,938,184	2,446,130	+20·1	2,395,622	2,270,958
Memphis	1,763,735	2,223,975	−20·7	1,318,237	1,683,061
Atlanta	1,682,012	1,406,836	+19·6	1,562,652	1,207,085
Nashville	1,268,596	1,300,141	−2·5	1,035,902	928,980
Norfolk	1,137,154	966,766	+17·7	796,755	651,328
Augusta	747,760	677,084	+10·2	792,151	564,970
Knoxville	633,964	563,554	+12·5	392,517	399,252
Fort Worth	754,031	800,004	−5·7	701,842	642,019
Birmingham	647,410	492,605	+31·4	332,667	391,611
Macon	542,000	514,000	+5·4	494,000	....
Little Rock	440,236	371,603	+18·5	311,004	324,949
Chattanooga	311,107	377,874	−17·7	280,516	288,125
Jacksonville	244,316	211,590	+15·5	240,752	334,355
Total Southern	69,679,084	65,308,990	+5·6	57,064,369	56,297,416
Total all	2,067,699,915	1,136,015,672	+82·0	932,664,669	1,017,463,028
Outside N. York	643,334,650	505,067,964	+27·4	425,654,061	460,556,956
Montreal	14,942,080	8,721,071	+71·3	9,757,320	9,352,028
Toronto	9,057,620	7,566,216	+19·7	6,022,365	6,207,590
Winnipeg	1,664,717	1,257,186	+31·0	954,497	1,031,942
Halifax	1,138,058	1,050,000	+8·4	1,107,106	1,142,241
Hamilton	702,990	708,012	−7·[illegible]	626,682	662,523
St. John	595,760	454,596	+32·2	501,417	....
Victoria*	953,596	....	....	....	....
Vancouver*	947,008	....	....	....	....
Total Canada	28,098,206	19,811,359	+41·8	18,484,782	18,514,786

* Not included in totals.

THE FINANCIAL SITUATION.

There has been no very material change this week in the condition of Stock Exchange business. More spring-like weather, a better crop outlook, heavy railroad earnings, a little better demand for some classes of securities, a little added strength to the market, a little easier money, with industrial development showing no abatement—these are facts that summarize and indicate the status and trend of affairs. At the same time, while this is true there has been decided irregularity from day to day, and on the same day a strong opening and a weak closing, or vice versa, with net advances for the week in some properties and recessions in others. The one movement wholly out of character with the industrial situation, and especially out of character with the foreign trade conditions, is the continued rise in foreign exchange. No special attention seems to be attracted to this circumstance; the rise is classed rather as abnormal and speculative and not reflecting the actual situation. Even last month's (March) trade statement showed an excess of $31,671,000 of merchandise exports. The current month will also net a considerable export balance. Indeed, it would not surprise us if favorable balances were carried through the entire summer, as our general exports, aside from breadstuffs, cotton, &c., continue large, and imports are likely to be smaller again until the movement for the fall trade begins.

On Tuesday the official crop and weather report was published for the week ending April 17. It encourages a much better promise for winter wheat than previous information led one to expect. We give today the portions of the information it contained relating to breadstuffs and cotton in our special reports on those products. The general fact disclosed was that weather conditions changed at about the beginning of the second week of April, and since that change the general outlook for all the crops has improved. It would, though, be hasty, we think, to conclude that every surrounding is full of hope now and is to continue so. Indeed, as the week closes the telegraph announces a snowstorm in the extreme Northwest. It may turn out to be of little or no importance. But from the best information we can get there has been a good deal of damage done to winter wheat, though in many sections the fine weather of the last two weeks indicates that the state of the plant is not so desperate as the reports the first week of April led one to suppose. That is, we presume, about what the latest Government information means with reference to that cereal. In addition it is stated that planting has gotten under way, oat seeding being well advanced and spring wheat started in the earlier sections. If this better weather should continue, no doubt all the crops will be speedily in the ground.

The enormous increase in the stock of industrial corporations traded in at the New York Stock Exchange has led to the adoption by commission houses of special rules for handling these properties. There is, however, even now little uniformity in the rules observed because there is no uniformity in the securities. Moreover, each house adopts different regulations, though all seem to agree upon the one essential point, that of requiring a larger amount of cash from speculators in industrials on margin than is exacted for such dealings in the general assortment of railroad properties. For example, where the purchaser on margin of standard railroad stocks is required to deposit in cash 10 per cent of the par value of the property, the remainder being borrowed for him by the commission house, the purchaser of an industrial stock is required to deposit a larger amount of cash; in some cases as much as 50 per cent of the market value of the stock has been exacted, and ordinarily 25 per cent or more, according to the character of the security and the facilities which exist for the broker to borrow upon it. In instances where the property has not sufficient standing to entitle it to reception as collateral under any conditions most commission houses decline to accept margin orders, while other houses do so under special arrangement.

An incident to be regretted has been the withdrawal by the Metropolitan Railway Company of its proposition to build an underground rapid transit road. It could not have done otherwise than withdraw in view of the public hostility shown to the proposal and the criticism it seems to have provoked. Its action has, though, left a situation which is unfortunate for the public. New York wants rapid transit; it wants the work begun now, not five years hence, and by parties capable of carrying the enterprise through expeditiously. Under this proposal there was good promise that these ends would be gained. To us the offer seemed likewise to be a happy escape from the danger of having the city undertake the work. We know that our view on that point is not the view of many others whose opinion we value. But we cannot think of any situation that would be more undesirable than to have this great city add to its work the building and running of a railroad. What short memories some people possess! When has the City of New York built anything that did not cost at least twice as much as private enterprise could have done the work for? Are our people so thoroughly satisfied with the management of affairs now that they feel anxious or even ready to throw another responsibility into the hands of our city fathers—one, too, of such proportions, involving the expenditure of sixty millions of dollars, and when finished so well fitted to be used as an instrument for political corruption?

Further reasons why we regret the withdrawal of this proposal are the peculiar advantages its terms afford to the city, the special opportunities the company's system of roads enabled it to offer the public, and the eminent fitness the company has shown for wisely and successfully directing such an undertaking. On this latter point what could be a better guaranty of fitness for acceptably carrying through this newer and larger work than the results the company has attained on its surface roads without any compulsion whatsoever on the part of the authorities. By means of a system of transfers put in operation the average fare taken by the Metropolitan Company during the crowded hours is only 2½ cents. We thus see that their conception of the true way to manage the property they controlled was to increase the speed, to improve the accommodations and to reduce the average fare to 2½ cents, that is, to reduce it below any similar service. Thus it has come to pass that to-day an individual can go speedily to almost any destination in the old City of New York for five

cents which would have cost him fifteen cents or more, at not half the speed, under the old system. To the class with limited means and to the wage-earner this is a boon not easily over-estimated.

But it is not only this public spirited way of developing an enterprise that commends the offer. Besides that the terms the road proposed were to our mind very liberal. That, however, is not a point worth discussing. When the public showed that it thought them not liberal enough, the only course for the Metropolitan Company to take was to make their offer better or to withdraw. They have done the latter, because we suppose they took all the risk they thought it wise to take and gave as large benefits to the city as in their opinion the undertaking warranted. It only remains now for the Legislature to pass the amendment to the Rapid Transit Bill and if better terms can be obtained the Commissioners can be trusted to get them. But there are two facts or principles which ought to influence public judgment in the matter of awarding the contract. One is that the city stands in great need of rapid transit *now* and the sooner the work is begun and the quicker achieved the sooner the comfort of men of moderate means will be advanced, the faster the development of the city will progress, the real estate valuations will increase, and with wisdom and prudence in the management of Government affairs the per cent of taxation to each individual will lessen. The other fact to remember is that capitalists and not the city should build and own the road. It is in the interest of good morals, good government and future taxation that we urge that this idea should prevail.

There has been considerable discussion recently about the inaccuracies of figures we make up every Friday to foreshadow the bank return of Saturday. We began those compilations many years ago; others have since undertaken the same work. The compilations have been continued by us only because we believe they show what we undertook to show, and that it is an important movement they give the measure of. As most of our readers know, they are intended to determine the volume of the interior flow of currency to and from our banks each week. We include the Treasury movement also, so as to bring the whole statement of currency changes into correspondence with the Saturday return of bank holdings. There are, however, several reasons why our weekly results (although useful as a close approximation to the fact they seek to state) should not tally with the bank return. One of them everybody knows; it is that the bank figures represent averages for six days and ours the actual increase or decrease in currency holdings. But that is not the chief cause of divergence; there is another source of difference growing out of the fact that there is a movement we do not and cannot record—it is the inflow and outflow of currency over the counters of the banks. That flow is assumed in all our statements to average itself; and the fact is that it does. Often, though, because of some special call it is a long time before it reaches that condition, while at other periods the week's currents and counter currents will develop nothing to interfere with a normal movement. Notwithstanding these and other minor sources of difference, occasions always happen sooner or later when these divergences adjust themselves and the aggregate of our statements and of the bank returns come into close correspondence. This happened to be the case last Saturday, and as we thought it might interest our readers we give the details of the figures since the first of January:

Week Ending		Chronicle Figures.		Bank Figures.
Jan. 6	Gain	$4,568,000	Gain	$5,310,400
" 13	Gain	5,221,000	Gain	6,963,700
" 20	Gain	8,224,000	Gain	9,747,700
" 27	Gain	2,775,000	Gain	7,679,200
Feb. 3	Gain	5,215,000	Gain	2,816,900
" 10	Gain	1,572,000	Gain	68,300
" 17	Loss	864,000	Gain	1,14 ,300
" 24	Loss	3,387,000	Loss	688,600
Mch. 3	Gain	1,083,000	Loss	4,697,600
" 10	Gain	1,811,000	Loss	3,413,900
" 17	Loss	6,433,000	Loss	6,079,700
" 24	Loss	164,000	Gain	353,000
" 31	Loss	4,467,000	Loss	3,896,000
Apr. 7	Gain	469,000	Loss	1,464,100
" 14	Gain	887,000	Gain	2,931,100
Total 15 weeks	Gain	$16,510,000	Gain	$16,650,700

If our friends will look back to the bank returns of December 31 1898, they will see that bank holdings of specie and legal tenders on that day were $224,940,400, and on April 15 1899 they were $241,591,100, which shows a gain by the banks in those currency items of $16,650,700. It will be noticed that our figures for the same period show the gain $16,510,000.

Two large railroad companies have this week issued circulars offering valuable "rights" to their shareholders. We refer to the Chicago Burlington & Quincy and the Great Northern. Aside from the money value of these rights, the action in both cases is noteworthy as indicating very conservative methods of administration. The Burlington & Quincy offers $4,041,500 of new stock at par and $16,166,000 of 3½ per cent bonds at 75. Of the bonds over 14 million dollars will go to retire existing issues bearing a higher rate of interest. The old bonds to be taken up cover some about to mature, but in the main they are obligations which the company is calling in advance of maturity. In other words the managers are taking advantage of the high credit of the company to replace bonds on which it is now paying 5 to 8 per cent with an issue on which it will be obliged to pay only 3½ per cent. In two cases the old issues have to be called at 105, but altogether $13,787,500 of old bonds will be retired with no more than $14,235,575 of new bonds. In addition to the requirements for refunding, money is needed for equipment purposes and various improvements, and accordingly the total of bonds now offered is made $16,166,000, and is supplemented by the issue of four millions of stock. Burlington & Quincy shares only a little over a year ago sold as low as 86, but are now worth 144. Hence by issuing new stock in the way proposed the company gets needed money without adding to its charges, while at the same time the shareholders in being allowed to take it at par get a privilege which can be disposed of in the market for a substantial consideration.

The Great Northern issues $15,000,000 of new stock to pay for a system of railways in Washington and the Province of British Columbia. In other words, the purpose is to acquire the bonds, the debentures and the capital stock of the Spokane Falls & Northern Railway, the Nelson & Fort Sheppard Railway, the Columbia & Red Mountain Railway and the Red Mountain Railway, aggregating $9,776,200. These lines connect with the Great Northern at Spokane Falls. In addition to the $9,776,200 securities here enumerated, $7,500,000 of the stock of the Eastern Railway of Minnesota is also to be acquired. The

latter road, as is well known, is building and has acquired some important new mileage, and it is the intention to pay for this with stock rather than by the creation of new bonds. The stock of the Eastern Railway now amounts to $5,000,000, all of which is owned by the Great Northern. There is to be an increase to $12,500,000, and the additional $7,500,000 will under the arrangement proposed also all be owned by the Great Northern Railway. The Eastern Railway has been a very profitable property, the Great Northern Railway having received $500,000 in the late fiscal year on the stock held by it—that is, 10 per cent. The $15,000,000 of new Great Northern stock is offered to the stockholders at par. As the market price is 194, the shareholders hence get what is the equivalent of a handsome bonus in addition to the regular cash dividends received. But Great Northern stockholders have fared well from the first. It would indeed be difficult to point to another railroad property in the country which within recent times has netted such handsome returns to its owners. The credit, of course, all belongs to Mr. Hill. It is worth noting that this latest step, of providing new money by the issue of stock, is in line with Mr. Hill's policy of keeping the bonded indebtedness of his properties down to a minimum.

There has been a revival of talk this week about the building of an independent line to the anthracite coal fields. The projected road is the New York Wyoming & Western, concerning which much has been said in the past. The occasion for the renewal of the talk has been the meeting of the Anthracite Coal Operators' Association at the Waldorf-Astoria. The independent operators are dissatisfied with the rates charged by the railroads in transporting their coal. They would like to have the carriers content themselves with a smaller percentage of the selling price at tidewater, thus leaving a larger percentage for the operators. This request of course is in accordance with the instincts of human nature. The threat of building an opposition line forms a convenient weapon to use in seeking to enforce their desires. Curiously enough, the anthracite stocks have sharply advanced the present week, notwithstanding the repetition of the threat referred to. Perhaps the reason is found in the following interview with President Thomas P. Fowler of the New York Ontario & Western, printed in the "New York Times" yesterday: "I do not know to what extent the anthracite business has been affected by railway rates, but I think it could be shown, on an investigation of the subject, that all the operators have made money out of mining and shipping coal, or in selling their ventures at an advance. Some of them, now said to be millionaires, began ten years ago with a hole in the ground as an asset. One of them, who has recently offered to sell at $1,200,000 a property which cost him not over $200,000, bases his valuation on the fact that he had averaged 70 cents a ton profit during the last few comparatively dull years on all coal mined. They have nearly all made money, and collectively they have made more money than the railways which have been doing their business. * * I have never taken any stock in their new railway and I don't believe that they have—or its bonds either." This is certainly a neat and effective way of disposing of the project.

The market for money has had an easier tone this week, though no very important change is noticeable in rates, either on call, on time or for commercial paper. The consensus of opinion on the Street seems to be that money rates, especially on call, should rule easier in the near future. This opinion is based upon the fact that there is comparatively little employment for money in the commercial paper market, the supply of good names being almost unprecedentedly small for the season; that the principal banks in the interior are abundantly supplied with money for which they have little employment at home and they are in competition with the city banks in the paper market; that it is difficult to make time contracts on acceptable collateral at better rates than 4 per cent for four months and 4½ per cent for six months, and that there should be a return flow of money not long hence from the interior, as the requirements for the April settlements have now been, and for crop planting will soon be, satisfied. The fact is recognized that unusually large amounts of money are being employed for the purchase of industrial and other properties which are being absorbed by heavily-capitalized combinations, but the money collected or accumulated for this purpose is only temporarily withdrawn from the market and after its distribution the equilibrium is speedily restored. These are the reasons urged for the prevailing expectation of a gradual reduction in rates for money in this market.

Money on call, representing bankers' balances, has loaned at 3 per cent and at 6 per cent at the Stock Exchange during the week, averaging a fraction less than 4¾ per cent. On Monday the range was from 4½ per cent to 6 per cent, with the bulk of the business at 5 per cent. On Tuesday loans were at 3 per cent and at 5 per cent, and the majority of the transactions were at 4½ per cent. On Wednesday the range was from 3 per cent to 5½ per cent, with the bulk of the business at 5 per cent. On Thursday the rate moved between 3 per cent and 5 per cent, and the largest business was at 4@4½ per cent. On Friday the range was from 3 per cent to 4½ per cent, with the bulk of the business at 4 per cent. Banks and trust companies quote 4 per cent as the minimum, some, however, obtaining 4½ per cent and a few loaning at 5 per cent. Money on time on good mixed Stock Exchange collateral continues to be quoted at 4 per cent for sixty to ninety days and 4@4½ per cent for four to six months. Where the borrower seeks to dilute the collateral with an admixture of industrial stocks, higher rates are demanded according to the degree of dilution, and the standing of the borrower. A loan made by a bank this week will probably give a good illustration of the views of conservative bankers regarding collateral. This was a loan to a first-class house at 4 per cent for four months on collateral consisting of one-quarter of good dividend-paying industrial stock and the remainder railroad properties. The margin required was 30 per cent. The same bank last week, it will be remembered, made a six-months' loan at 4½ per cent to a first-class house on one-third railroad collateral and two-thirds good dividend-paying industrial security, the whole loan having 40 per cent margin. In the loan made this week above noted the rate is lower and the time is shorter, but the collateral is better and therefore the margin is reduced. The market for commercial

paper is but meagrely supplied with good names, and some bankers report that rarely at this season has there been such a dearth of really first-class paper. The reason assigned is that collections are unusually good, and therefore merchants have comparatively little need to borrow. The demand may be called urgent, for first-class names are promptly taken when offered, and there is no accumulation. The inquiry is quite general, embracing city and country buyers. Rates are 3½@4 per cent for sixty to ninety-day endorsed bills receivable, 4@4½ per cent for prime and 5@5½ per cent for good four to six months' single names. It is reported that high-grade bills receivable have been sold as low as 3 per cent, and that very choice four months' single-name Chicago paper has been done at 3½ per cent. Banks having large correspondence report generally good business conditions throughout the country, an abundance of money, and the inability of banks satisfactorily to employ their surplus.

The European political situation is undisturbed, and about the only feature in the financial outlook is a speculative movement in copper stocks at London and Paris. The Bank of England minimum rate of discount remains unchanged at 3 per cent. The cable reports discounts of sixty to ninety day bank bills at London 2⅛ per cent. The open market rate at Paris is 2⅞ per cent and at Berlin and Frankfort it is 3¾ per cent. According to our special cable from London the Bank of England gained £629,864 bullion during the week and held £30,980,264 at the close of the week. Our correspondent further advises us that the gain was due to the export of £20,000 to the Argentine Republic, to receipts of £172,000 *net* from the interior of Great Britain, and to imports of £478,000, of which £352,000 was bought in the open market and £120,000 was from Holland and £6,000 from Australia.

The foreign exchange market has been quiet though strong this week, influenced by a reported scarcity of bankers' and of commercial bills, and also by a steady though not urgent demand. The situation seems inexplicable when the fact is considered that the trade balance continues to run largely in favor of this country, and that there are no known or traceable movements of securities large enough to account for the absorption of bankers' sterling based upon bills which must be constantly made by the exports of merchandise and manufactures. Bankers say that the demand for bills is chiefly an over-the-counter inquiry for travelers' credits, etc. There does not appear to be any mercantile inquiry of special importance for remittance, and certainly none of such magnitude as to attract attention. It is said that there has been buying of securities in London for New York account, but aside from the purchases of copper stocks at London and Paris, reported to be for account of the Standard Oil Company, there is no evidence of anything more than the usual arbitrage buying of stocks abroad. There is an attempt to connect this firmness in the market with the $20,000,000 Philippine payment to Spain. The market, according to report, has been more or less influenced by the pendency of this payment at least for three weeks. It is quite likely that the secrecy which necessarily enshrouds the payment and the remittance of this large sum of money has a great influence upon the market at the present time. It is known that the money has not yet been paid by this Government, and that it will probably soon be paid. But when and how payment will be made is not known; neither is it known when or how the transfer to Europe will be effected. Secrecy always imparts undue importance to coming events. The arrivals of gold at the Custom House during the week were $619,298, of which $575,140 was from Europe.

The range for nominal rates for exchange was from 4 85 to 4 85½ for sixty-day and from 4 87 to 4 87½ for sight until Thursday, when Brown Bros. & Co., the Bank of British North America, Heidelbach, Ickelheimer & Co., Lazard Freres and the Bank of Montreal advanced their rates half a cent, and the range thereafter was from 4 85½ to 4 86 for long and from 4 87½ to 4 88 for short. Rates for actual business opened on Monday at an advance of one-quarter of a cent for sixty-day compared with those at the close on Friday of last week, at 4 84½@4 84¾, while there was no change either in short or in cables, these remaining at 4 86½@4 86¾ for the former and at 4 87@4 87¼ for the latter. The tone was strong, and it so continued on the following day, when there was an advance of one-quarter of a cent in rates for actual business all around, to 4 84¾@4 85 for long, 4 86¾@4 87 for short and 4 87¼@4 87½ for cables. There was no change on the following day, though the market remained firm, but on Thursday it grew strong again at an advance in rates for actual business of one-quarter of a cent, to 4 85@4 85¼ for long, 4 87@4 87¼ for short and 4 87½@4 87¾ for cables. The tone was easier on Friday at a reduction in rates for actual business of one-quarter of a cent all around. The following shows daily posted rates for exchange by some of the leading drawers.

DAILY POSTED RATES FOR FOREIGN EXCHANGE.

		FRI., Apr. 14	MON., Apr. 17	TUES., Apr. 18.	WED., Apr. 19.	THUR., Apr. 20.	FRI., Apr. 21.
Brown Bros.	60 days.	4 85	85¼	85¼	85¼	86	86
	Sight	4 87½	87½	87½	87½	88	88
Baring, Magoun & Co.	60 days.	4 85½	85¼	85¼	85¼	85¼	86
	Sight	4 87½	87½	87½	87½	87½	88
Bank British No. America	60 days.	4 85	85	85¼	85¼	86	86
	Sight	4 87½	87½	87½	87½	88	88
Bank of Montreal	60 days.	4 85	85	85	85	85¼	86
	Sight	4 87	87	87	87	87½	87½
Canadian Bank of Commerce	60 days.	4 85	85	85	85¼	85¼	85¼
	Sight	4 87	87	87	87½	87½	87½
Heidelbach, Ickelheimer & Co.	60 days.	4 85	85¼	85¼	85¼	86	86
	Sight	4 87½	87½	87½	87½	88	88
Lazard Freres	60 days.	4 85	85¼	85¼	85¼	86	86
	Sight	4 87½	87½	87½	87½	88	88
Merchants' Bk. of Canada	60 days.	4 85	85	85¼	85¼	85¼	85¼
	Sight	4 87	87	87½	87½	87½	87½

The market closed easy on Friday, with rates for actual business 4 84¾@4 85 for long, 4 86¾@4 87 for short and 4 87¼@4 87½ for cables. Commercial on banks 4 84¼@4 84½ and documents for payment 4 83½@4 84½. Cotton for payment 4 83¾@4 84, cotton for acceptance 4 84¼@4 84½ and grain for payment 4 84¼@4 84½.

The following statement gives the week's movement of money to and from the interior by the New York banks.

Week Ending April 21, 1899.	Received by N. Y. Banks.	Shipped by N. Y. Banks.	Net Interior Movement.
Currency	$6,294,000	$3,534,000	Gain. $2,760,000
Gold	1,641,000	484,000	Gain. 1,157,000
Total gold and legal tenders	$7,935,000	$4,018,000	Gain. $3,917,000

With the Sub-Treasury operations the result is as follows.

Week Ending April 21 1899.	Into Banks.	Out of Banks.	Net Change in Bank Holdings.
Banks' interior movement, as above	$7,925,000	$4,008,000	Gain $3,917,000
Sub-Treasury operations	26,100,000	27,100,000	Loss. 1,000,000
Total gold and legal tenders	$34,025,000	$31,108,000	Gain $2,917,000

The following table indicates the amount of bullion in the principal European banks.

Bank of	April 20, 1899.			April 21, 1898.		
	Gold.	Silver.	Total.	Gold.	Silver.	Total.
	£	£	£	£	£	£
England	30,980,264	.....	30,980,964	30,270,078	.....	30,270,078
France	78,671,698	48,167,027	126,838,725	74,312,926	48,690,801	123,003,727
Germany	28,596,000	14,731,000	43,327,000	28,927,000	14,902,000	43,829,000
Russia	97,405,000	4,667,000	102,072,000	114,327,000	4,274,000	118,601,000
Aust.-Hung'y	35,912,000	12,550,000	48,462,000	36,589,000	12,545,000	49,134,000
Spain	11,654,000	12,341,000	23,995,000	9,761,000	10,279,000	20,040,000
Italy	15,417,000	1,920,000	17,337,000	14,420,000	1,837,000	16,257,000
Netherlands	3,835,000	6,831,000	10,666,000	2,881,000	6,896,000	9,777,000
Nat. Belgium	2,942,000	1,474,000	4,423,000	2,711,000	1,353,000	4,064,000
Tot. this week	309,419,962	102691027	402,100,989	314,199,004	100778801	414,977,805
Tot. prev. w'k	297,834,468	101617657	399,441,125	314,419,613	100941718	415,361,331

THE BROOKLYN RAPID TRANSIT DECISION.

The decision handed down this week by the New York Court of Appeals in the suit of Patrick H. Flynn against the Brooklyn City R. R., to annul the lease of that road to the Brooklyn Heights R. R., establishes no new point of law. It, however, covers a matter of considerable interest and importance, and furthermore it attracts attention because both parties to the suit, strangely enough, contend that the decision is in their favor. The Brooklyn Heights people claim a victory because the Court of Appeals has sustained the ruling of the lower courts, declining to set aside the lease referred to. Flynn, on the other hand, maintains that the suit has gone against him on a mere technicality, that the dictum of the Court indicates that if a decision were had on the merits of the case the ruling would be in his favor, and that hence a second suit already brought, in which the technical defects have been avoided, will eventuate successfully. Indeed, the opinion is by some construed as an expression of belief on the part of the Court that the charges of fraud and conspiracy are true. As the Brooklyn City is the backbone of the Brooklyn Rapid Transit system, it is important to know the exact facts and see just what the Court did decide.

The action was brought by Patrick H. Flynn, as the owner of 500 shares of the stock of the Brooklyn City RR., to set aside the lease to the Brooklyn Heights RR. The Brooklyn City before the lease was a profitable property, operating an extensive street surface system, with over 100 miles of constructed track. Its capital stock was $9,000,000 (subsequently increased to $12,000,000), and the company had for many years paid regular dividends of 8 per cent per annum. The Brooklyn Heights RR., on the other hand, operated a railroad only half a mile long and had a capital of but $200,000, which at the time of the lease, in 1893, was worth, according to the allegations of the bill of complaint, not more than 50 per cent of its face value. It is declared, furthermore, that it was not a paying road, that its earnings were less than the operating expenses and fixed charges. A syndicate having acquired a controlling interest in the stock of the Brooklyn City, a proposition was made to the stockholders of the latter to lease the road to the Brooklyn Heights RR with a guaranty of 10 per cent dividends, to be secured by a deposit of $4,000,000 as a guaranty fund with a trust company. Brooklyn City shareholders were also to have the right to subscribe at 15 for $300 of stock of the Long Island Traction Company (the predecessor of the Brooklyn Rapid Transit Company) for every $100 of Brooklyn City stock held. Supposing they exercised this right, nine-tenths of the stock of the Traction Company would have gone to the Brooklyn City shareholders themselves. The other one-tenth, amounting to $3,000,000, went to the syndicate at the same price—that is, at $15 per share.

The proposition had the unanimous approval of the directors of the Brooklyn City, and the scheme was carried through on the terms here outlined, the lease being approved by a more than two-thirds vote of the Brooklyn City shareholders. Flynn was one of the dissatisfied minority. He charged that the scheme was a fraudulent one, that the intention was to divert a portion of the earnings from the shareholders, that under the change in motive power to electricity and the growth in travel and increase in population the road could be made to earn at least 15 per cent on the stock, that the Brooklyn Heights was incapable of paying any dividends upon Brooklyn City stock otherwise than from the earnings of the Brooklyn City itself, and that the difference between the 10 per cent to be paid and whatever might be earned in excess of that sum would inure to the advantage of the Traction Company, the effect thus being to injure and defraud the shareholders of the Brooklyn City Company.

Flynn was unsuccessful in his suit at all stages. When the action came to trial, and after counsel for Flynn had opened the case, the defendants moved on the admissions and statements in the opening and complaint for a dismissal of the complaint "as not stating facts sufficient to constitute a cause of action." The Court granted the motion; the dismissal was later sustained by the Appellate Division, and it has now been finally affirmed by the Court of Appeals. The grounds of defeat were the same in each instance, and there has been no difference of opinion on this point at any time. All are agreed in saying that Flynn erred in not first making demand for relief and protection upon the Brooklyn City Company before entering suit; that the right of action rests primarily in the company, and should not have been taken in his own name until the refusal of the company to recognize his protest. The point of doubt is as to whether the outcome would have been any different had the case been tried on its merits. As already stated, great stress is laid, in support of the affirmative view, upon the references in the opinion to the allegations of fraud. It is assumed that these allegations are regarded by the Court as well founded. Candor compels the admission that in the language used Judge Vann has gone much further than is customary in judicial opinions in dealing with the allegations of a complaint. But that does not alter the fact that there was no trial of the question of fraud, and no evidence either in support or disproof of it. Obviously, therefore, there could be no conclusion on that point except so far as technically the defendants admitted the allegations of the complaint in making the motion of dismissal.

It follows that no inference adverse to the company can be drawn from the remarks of Judge Vann. Moreover, he leaves no room for doubt as to the principles that have guided him. For instance, in one place we find him saying: "For the purpose of this appeal such facts as could properly have been proved under the allegations of the complaint, when supported by

reasonable implication and fair intendment, *must be accepted as true*, and in connection with the admissions made upon the opening must be treated as the facts of the case upon which the rights of the parties depend." Still more important in its bearing on the point in question is the following: "While the complaint is not as definite as it might be, so far as appears there was no motion made by the defendant to make it more definite or certain. No bill of particulars was called for, nor was further information sought by any of the methods authorized by the settled practice. When a party goes to trial upon a loose pleading without any effort to have it made more definite, he can make no lawful complaint if, under the general allegations, all facts fairly covered thereby are admitted in evidence against him." Obviously, in view of this, the remarks of the Court concerning the charges of fraud indicate nothing as to the Court's real opinion on such charges.

The general principles controlling in an application for the annulment of a lease are stated with great lucidity. As a general rule, says Judge Vann, courts have nothing to do with the internal management of business corporations. Whatever may lawfully be done by the directors or stockholders, acting through majorities prescribed by law, must of necessity be submitted to by the minority, for corporations can be conducted upon no other basis. All the questions within the scope of the corporate powers which relate to the policy of administration, to the expediency of proposed measures, or to the consideration of contracts, provided it is not so grossly inadequate as to be evidence of fraud, are beyond the province of the courts. The minority directors or stockholders cannot come into court upon allegations of a want of judgment or lack of efficiency on the part of the majority and change the course of administration. Corporate elections furnish the only remedy for internal dissensions, as the majority must rule so long as it keeps within the powers conferred by the charter.

To these general rules, however, Judge Vann says there are some exceptions, and the most important is that founded on fraud. While courts cannot compel directors or stockholders proceeding by the vote of a majority to act wisely, they can compel them to act honestly, or undo their work if they act otherwise. Where a majority of the directors or stockholders, or both, acting in bad faith, carry into effect a scheme which is intended to circumvent the minority stockholders and defraud them out of their legal rights, the courts interfere and remedy the wrong. It is declared, however, that the right of action belongs to the corporation, and should be brought by it as plaintiff. If the corporation will not bring the suit itself, then an aggrieved stockholder, after due demand and a refusal, or unreasonable neglect to proceed, may bring it in his own name upon making the corporation a party defendant. The complaint of Flynn was defective, because it did not set forth a demand that the corporation should bring an action to annul the lease. He alleged that as a stockholder of the Brooklyn City RR. Co. he demanded his share of the proceeds of operating the road over and above the 10 per cent paid to him under the lease; that he notified the directors and officers that the lease was unlawful and injured the stockholders, and demanded a distribution among them of all the profits and receipts arising from the operation of the road without regard to the lease. He made the further allegation that such distribution necessarily involved such action on the part of the officers and directors as would effect the annulling of the lease. But Judge Vann holds that this did not meet the requirements of the situation, because no demand was made that the corporation bring an action to annul the lease.

The foregoing leaves no room for misconstruction. The question of merit has not been considered at all. Nor in view of the course of reasoning employed, can it be contended that the Court has undertaken to state conclusions before there has been a trial of the facts. *If* fraud has been committed, the lease may be set aside provided a complaint is brought in the proper way. But the fraud must first be proved. Finally it should be noted that Chief Justice Parker and Judges Bartlett and Haight (Judge Gray did not sit in the case), express concurrence with Judge Vann on the distinct and specific ground that "the demand to bring the action was insufficient to meet the requirements of the law."

THE ENGLISH BUDGET AND EUROPEAN ARMAMENTS.

The discussion of Great Britain's annual income and expense account, which has been in vigorous progress this week, is a matter of general interest for several reasons. In the first place, Sir Michael Hicks-Beach's speech on the budget on Thursday of last week plainly admitted the certainty, under existing revenue conditions, of a large deficit in the coming fiscal year. It is not wholly exceptional for the Chancellor of the Exchequer to forecast an excess of expenditure. In the greater number of the last ten years the original and supplementary estimates of required supplies have run beyond estimated revenue. So conservatively, however, were both revenue and expenditure estimated by the Government on these occasions that only one year of the decade resulted in an actual deficit. It is possible that similar results would follow Sir Michael's estimate of expenditures next year, larger by two and a half millions sterling than the probable revenue under existing laws. A season of trade prosperity invariably swells the national income and usually raises it well above even hopeful estimates—as when the British revenue of the fiscal year ending with March 1890 ran £3,154,000 beyond the estimates turned in to Parliament. A similar excess in actual receipts over last week's budget forecast would more than have canceled all the deficit predicted by the Chancellor.

But critics of this year's budget have not indulged in any such expectations. Their study of recent exchequer finance has shown one very curious distinction from the earlier years of the decade. From 1890 to 1895, inclusive, the actual national expenditure never in any year came within half a million sterling of the budget estimate. With 1896 came a striking change. Actual expenditure in each of the four succeeding fiscal years ran far beyond the estimate. In 1896 the actual outlay rose £1,500,000 above the budget forecast; in the fiscal year just closed £1,206,000 more was spent than had been originally proposed. It is hardly necessary to point out in detail the reason for

this change from previous years. The practice of "supplementary estimates" later in the session is chiefly responsible, and these late estimates find their explanation in the increase in naval estimates from £17,500,000 in 1895 to £26,594,000 for the fiscal year now opening. But the essential point is that this increase in annual navy outlay is reasonably certain to continue, with the international situation what it is. It would, therefore, be at least dangerous to reckon on lighter public expenditure than last week's budget asks for.

The revenue has shown, even in recent years, when trade was less active than it is at present, a steady increase from year to year. Since 1895 this annual increase has averaged nearly two millions sterling. But the budget estimate for the coming fiscal year begins by assuming almost exactly this increase during 1898-99 under existing revenue laws, and even with this assumption the estimate works out an apparent deficit of something like £2,600,000.

As we have shown, the fact that such a deficit should be predicted in Great Britain's public finance under the present revenue provisions is not of itself either abnormal or alarming. It would probably have attracted relatively slight attention but for the general feeling that there was at least a chance that the increase in expenditure during the next few years, as in the two past years, would go on more rapidly than the increase in public revenue. Sir Michael Hicks-Beach very plainly recognized this probability in his speech to Parliament last week. Nobody has doubted in the least the capacity of the English people to foot the increased bill of government. But even people who are able to pay taxes are apt to grumble at them, and no finance minister—even where the objection to a chronic deficit is as strong as in Great Britain—cares to try the public temper on this point too far. The greatest curiosity, therefore, centred in the policy to be selected by the Exchequer to restore equilibrium in the year's finances, and it is the Chancellor's decision on this point which has attracted unusually vigorous criticism.

By a few additional stamp taxes Sir Michael undertakes to add something less than a million sterling to the revenue estimated under existing laws. This, however, would still have left a heavy estimated deficit; but the budget proposition next takes the very radical step of reducing expenditure on the public debt. By the extension of certain portions of the debt, which under the present sinking-fund law would become automatically redeemable during the current year, the sinking-fund charge might be reduced £2,000,000 per annum. The Chancellor did not plead for this reduction as an emergency measure, but with a good deal of ingenuity defended it as a wise provision in itself. The annual sinking-fund expenditure, he maintained, was reaching figures never contemplated by the authors of the law. Six years from now this arbitrary requirement on the Exchequer would reach £9,214,000, and compulsory purchases of such magnitude were, in his judgment, so far narrowing the market for consols that the Government was constantly forcing up the price against itself. He believed persistence in the policy to be extravagant and dangerous. Finally, and on this point the Chancellor recognized the real nature of the Exchequer's attitude—he affirmed that the curtailment of sinking-fund expenditure was justified because "the tax-payers of the future will benefit by our expenditures on armament."

It appears that the sinking-fund proposition, although it was promptly adopted in Parliament, has been received by outside critics with marked disfavor, and it is not difficult to understand why. It is true, as Sir Michael Hicks-Beach alleges, that the heavy Government purchases of its own debt at the market premium are, in a measure, forcing up the price. Such, certainly, was the result of our own redemption operations between 1888 and 1891; though it should be observed that our own Treasury's bond purchases at those times were swelled out of all proportion by the wish to free the public surplus. Our Government's regular annual sinking-fund requirement had never been deemed a factor of disturbance in the market; yet this legal requirement of our own in 1892 amounted to $10,000,000 more than the English sinking-fund allowance for next year, and to $3,000,000 more than the maximum named by Sir Michael Hicks-Beach. Moreover, it must be plain that any sinking-fund plan involving compulsory redemption will in some degree affect a market for public securities.

It is possible that even an automatic plan of debt-redemption will lead to unduly large expense. But current criticism of Sir Michael Hicks-Beach's expedient waives these technical considerations, and takes its stand on the general principle involved, This is the first time in recent years when the sinking fund has been touched, and in this, as in other matters of the kind, it is apt to be the first step that costs. We do not, of course, imagine that a radical change in Great Britain's policy on its public debt is foreshadowed by this new expedient; the very fact that sharp criticism has been evoked by even the present mild experiment is the best assurance for the future. But the critics have recognized the fact, which is unquestionably true, that, taking human nature as it is, postponement of a self-imposed redemption charge is a departure in a dangerous direction, and this is why unfavorable judgment has been expressed so promptly and so generally. Great Britain is doubtless in smaller danger than any other State of falling into the illusion that running expenses in time of peace may be safely met by new fixed liabilities; but the example of the Continental States, and, not very long ago, of the United States, proves that temptation ought to be scrupulously avoided.

Sir Michael Hicks-Beach concluded his speech on the Budget by observing that "we must be hopeful that the approaching conference of the Powers, who are animated by a desire for peace, may devise a check for this terrible competition in armaments, so wasteful of our ability, energy and money, from which even the wealthiest nations may well pray to be delivered." This hope will certainly be shared in the United States, and it is conceivable that the approaching so-called "Peace Conference" invited by the Czar of Russia will accomplish something. But it must be admitted that not many of the participants are greeting the plan with great enthusiasm. Even Sir Michael Hicks-Beach's allusion is somewhat perfunctory, and contrasts with his very positive subsequent assertion to Parliament that "the strength of our navy during the last year was the main factor in saving us from war."

By "strength of our navy" the Chancellor meant, of course, its preponderance in force over any two other navies combined, and on the same principle, increase in the naval force of France or Germany or Russia,

or of all three, will increase proportionately next year's outlay by the British Exchequer. If the Czar can succeed in calling even a temporary halt in the increase of these armaments—and we suppose this to be his purpose—he will have accomplished much. His plan will at least be helped by the fact that each of the European Powers is realizing that the road on which they have been traveling, in the matter of competitive armaments, has no end except exhaustion. Members of the French Government have lately admitted in public that conscription for the army has already practically reached its limit. This is a physical obstacle to continuance in the present plan. The possible financial obstacles may perhaps be emphasized by the Czar's frank statement of the case, reinforced by the admissions of the British Budget.

RATES OF INTEREST ON REAL ESTATE MORTGAGES.

In no line of investments in this country during the past few years has the decline in the rates of interest been more marked than in real estate mortgage loans. Moreover, ten or fifteen years ago the differerence between interest rates in the East and in the West was much more marked than at present, the rates varying from 5 per cent to 6 per cent in New York and other Eastern cities, as against 8 per cent to 18 per cent in the newer sections of the West, then being rapidly opened up. The abnormal demand for mortgage money in the West evidenced by these high rates led to the creation of some two hundred mortgage companies, which were tempted by the high return to accept practically every loan offered. The failure of these speculative companies began six or eight years ago, and they are now practically out of existence.

Meanwhile, it is worthy of note, that uninfluenced by the disastrous results of hasty and ill-judged loans on farms in undeveloped sections, the savings banks, insurance companies and trust companies of the East continued to loan on established real estate security in the older cities, with constantly decreasing rates of interest.

The fact that during the years of depression following the panic of 1893 the interest on the best mortgages continued to decline, proved that there was an increasing demand among conservative investors for this class of security. During these years the rates in New York City gradually dropped to 4 per cent for mortgage loans of the highest grade, 4½ per cent for the next grade of loans, and 5 per cent for the remaining loans. Meanwhile the figures in Boston and Philadelphia closely approximated those in New York, and were in some instances even lower, owing to the small amount of building in these cities and the consequent absence of demand for money, and in the larger cities of the Middle West 5 per cent was the ruling rate for loans, with 4½ per cent occasionally granted on a loan of exceptional merit.

The past yaar has shown a still more rapid fall in the interest rates, loans having been made at 3½ per cent in Boston; 3½ per cent in New York, Philadelphia and Chicago; 4 per cent in St. Louis, Cincinnati, Cleveland and Toledo; 4½ per cent in Kansas City; 4½ per cent in New Orleans, San Francisco, Los Angeles, Minneapolis and St. Paul, and 5 per cent in Salt Lake City, Portland, Seattle, Spokane, etc.

It will thus be seen that the rates of interest on the choicest real estate loans have dropped in unison with those yielded by the highest-grade railroad and municipal bonds, and are rapidly tending to the mortgage rates current in Europe.

The chief difference between the mortgage situation in this country and in Europe is that while the controlling factors in the mortgage field in this country have been the life insurance companies, of whom five hold mortgage investments aggregating over $250,000,000, and the savings banks, whose aggregated loans, scattered throughout the country, run up into the thousands of millions of dollars; in Europe the controlling factors have been the mortgage companies, which started about 150 years ago and have grown to be among the strongest and largest financial institutions in the world; the Credit Foncier of France having $850,000,000 of mortgage bonds outstanding; the German Mortgage Banks $1,200,000,000; the North German Mutual Credit Association $500,000,000; the Austrian Mortgage Companies $300,000,000, and the Denmark Credit Association $200,000,000. These companies were started under government supervision, the fundamental idea being to render convertible at least one-half of the value in the enormous aggregate of improved income-producing real estate, both in cities and in the country, much of which had not been, up to that time, available for collateral. It was owing to this desire to render and keep convertible a large amount of real estate value which led to the making of long-time loans, extending from 20 to 95 years, with an average term of between 40 and 50 years. The mortgage companies protected themselves against possible loss caused by the depreciation of improvements or shifting of loan values by requiring small annual payments in the reduction of the loan, while the borrowers were protected by having the option of paying off the entire loan at any time. The high degree of security offered by these bonds created a market for them at rates of interest from 3 per cent to 4 per cent, while recently the Credit Foncier, it is stated, has sold $10,000,000 of bonds at 2·6 per cent.

The difference in interest on bonds sold and mortgages made was ordinarily limited by competition, but in some cases by law, as in France to 60 of 1 per cent per annum; in Austria to ·65 of 1 per cent per annum and in Italy to ·60 of 1 per cent per annum.

During the long period in which these mortgage bonds have been listed on the European stock exchanges they have exhibited striking stability in price, even on occasions of national disturbance. They appear to have been in Europe a security which, while not adapting itself to speculation, provides a maximum of safety with a ready convertibility and a fair rate of interest.

This method of financing real estate loans has not as yet been widely adopted in this country owing no doubt to the competition of the life insurance companies, which are so much more powerful than abroad, and of the savings banks, whose investments are limited by law to real estate mortgages and a few classes of bonds. In New York City there are but two companies following the lead of the European mortgage companies—one which started a few years ago making loans at 5 per cent and selling them with the company's guaranty at 4½ per cent, and which is now making loans at 4 per cent and selling them with the company's guaranty at 3½ per cent;

and the other which started six years ago making loans at 6 per cent and 7 per cent and selling its bonds at 5 per cent, and is now making loans at 5 per cent and 5½ per cent and selling 4 per cent bonds at 101, being a 3·80 per cent basis for a five-year bond. There is still another in St. Louis, recently started, using the same method of making mortgage loans and issuing bonds against them. The endeavor will be watched with interest.

RAILROAD NET EARNINGS FOR FEBRUARY.

No one needs to be apprised as to the character of our compilations of railroad gross and net earnings for the month of February. The conditions were such as to preclude any but an unfavorable result. The weather was the main adverse influence, but this was a factor of great moment. As will be remembered, February was the month when the whole Eastern half of the country experienced a blizzard which in severity and duration was comparable only to the memorable blizzard of March 1888. The effect as far as the railroad lines were concerned was to tie up for longer or shorter periods nearly all the roads in this part of the country, and to seriously impede the operation of the lines in other parts. Thus there was a loss in a double way: first, in reducing the volume of traffic and consequently decreasing earnings, and secondly in greatly augmenting operating expenses because of the cost of removing snow and ice and keeping the lines open.

The state of things here outlined is reflected with striking force in the tables we have compiled. In brief there is a loss in the aggregate in both gross and net earnings. In the gross the loss is comparatively small, reaching only $405,057 or but about ⅝ of one per cent. In the net, however, the decline is heavy, it amounting to almost three million dollars—in exact figures $2,953,205 or 15·41 per cent. Here are the aggregates for February and for the two months ending with February.

SUMMARY BY GROUPS.

Section or Group.	Gross Earnings. 1899.	Gross Earnings. 1898.	Net Earnings. 1899.	Net Earnings. 1898.	Inc. or Dec.	
February.	$	$	$	$	$	P. C.
Trunk lines..(18)	15,999,770	16,185,113	3,298,152	4,186,270	−888,118	20·26
Anthra. coal.(7)	7,459,834	6,825,396	775,425	1,330,115	−554,690	41·70
East. & Mid.(13)	2,132,350	2,288,795	264,552	540,258	−275,706	51·03
Mid. West'n.(24)	4,585,435	4,448,595	1,359,661	1,378,283	−18,622	1·35
Northwest'n(10)	8,683,709	8,710,844	2,886,959	3,279,551	−392,592	11·97
Southwest'n.(15)	6,060,005	6,418,336	1,741,849	1,815,040	−73,191	4·03
Pacific Coast (12)	9,387,916	9,404,293	3,030,703	3,547,200	−516,497	14·56
Southern....(33)	7,728,148	8,296,399	2,087,167	2,558,934	−471,767	18·44
Mexican......(4)	2,025,481	1,840,354	767,840	579,862	+187,978	32·42
Tot.. (131 r'ds)	64,012,948	64,418,005	16,212,308	19,165,513	−2,953,205	15·41
Jan. 1 to Feb. 28.						
Trunk lines.(18)	33,845,411	33,161,637	7,492,864	8,265,803	−772,939	9·35
Anthra. coal (7)	16,394,522	14,983,807	2,425,281	2,843,651	−418,370	14·71
East. & Mid.(13)	4,780,815	4,717,136	901,601	1,056,516	−154,915	14·66
Mid. West'n.(23)	9,523,692	9,089,398	3,064,216	2,831,522	+233,694	8·26
Northwest'n (9)	17,713,252	16,760,575	5,777,384	5,941,274	−163,890	2·76
Southwest'n(15)	12,108,779	12,387,835	3,878,930	3,441,383	+437,597	12·72
Pacific Coast(12)	19,765,848	18,95[illegible],258	6,602,135	6,942,571	−340,436	4·90
Southern....(33)	16,657,916	16,864,302	4,762,215	5,304,256	−542,041	10·23
Mexican .....(4)	4,349,911	3,746,150	1,702,796	1,214,191	+488,605	40·24
Total...(129)	136,090,249	131,051,693	36,607,423	37,840,117	−1,232,694	3·26

While the weather was such a potent adverse influence, the fact should not be lost sight of that comparison is with very favorable results a year ago. In February 1898 there was very marked improvement, the gross then recording $7,109,078 increase, or 12·65 per cent, and the net $2,776,111, or 17·53 per cent. Indeed the February return in the aggregate has been good for several successive years, in view of which circumstance it must be regarded as surprising that the falling off the present time was not greater. The following gives the results back to 1894.

Year and Number of roads.	Gross Earnings. Year Given.	Gross Earnings. Year Preceding.	Gross Earnings. Increase or Decrease.	Net Earnings. Year Given.	Net Earnings. Year Preceding.	Net Earnings. Increase or Decrease.
February	$	$	$	$	$	$
1894 (133)	43,895,267	52,776,459	−8,881,192	11,189,407	13,343,747	−2,154,340
1895 (135)	46,438,492	45,658,179	+780,313	11,864,610	11,688,271	+181,350
1896 (128)	48,837,309	44,817,879	+4,019,430	13,253,605	11,233,972	+2,019,633
1897 (131)	54,785,297	54,779,153	+6,144	15,908,044	14,520,964	+1,387,080
1898 (141)	63,290,136	56,181,058	+7,109,078	18,609,379	15,833,268	+2,776,111
1899 (131)	64,012,948	64,418,005	−405,057	16,212,308	19,165,513	−2,953,205
Jan. 1 to Feb. 28.						
1894 (132)	90,171,781	106,172,038	−16 000,257	22,665,842	25,926,331	−3,260,489
1895 (135)	96,487,852	94,791,226	+1,696,626	25,249,700	24,046 669	+1,203,031
1896 (135)	101,324,781	92,948,546	+8,376,235	28,128,753	26,969,809	+1,158,944
1897 (130)	108,627,654	112,077,078	−3,449,424	30,510,894	30 318,360	+192,533
1898 (140)	129,080,012	113,694,892	+15,385,120	36,993,903	30,952,246	+6,041,666
1899 (129)	136,090,249	131,051,693	+5,038,549	36,607,423	37,840,117	−1,232,694

There are a few roads that have been able to make quite large gains in earnings, notwithstanding the weather. These are found chiefly among the Western wheat-carrying and the Mexican roads; and the Reading Coal & Iron Company by reason of heavy coal sales shows the largest gain in gross of any road in our list. The roads reporting decreases are very numerous, and in the net many of these are for large amounts. Below we show all changes, whether gains or losses, exceeding $30,000.

PRINCIPAL CHANGES IN **GROSS** EARNINGS IN FEBRUARY.

Increases.		Decreases.	
Phil. & Read. and C & I.	$608,744	Northern Central.......	$105,100
Canadian Pacific.......	258,786	Louisville & Nashville.	103,644
Chic. Mil & St. Paul....	179,156	Norfolk & Western.....	102,888
Grand Trunk...........	120,662	Atch. Topeka & S. Fe..	96,650
Mexican International.	105,879	Cl. Cin. Chic. & St. L...	78,986
Wabash...............	58,686	Oregon RR. & Nav.....	78,716
Burl. Ced. Rap. & Nor..	47,286	St. Louis Southw........	74,746
N. Y. Ont. & Western .	41,237	Baltimore & Ohio......	73,715
Mexican Central.......	41,025	K. C. Ft. Scott & Mem..	70,286
Chic. Great Western...	35,453	St. Louis & San Fran...	49,478
Chic. & Grand Trunk...	34,304	Central of Georgia.....	47,625
		Union Pacific	46,241
Total (representing 12 roads)..........	$1,531,218	Colorado Midland......	38,344
Decreases.		Georgia...............	34,420
†Pennsylvania..........	$189,100	Long Island System....	32,968
Chic. Rock Isl. & Pac...	188,260	Phil. Wilm. & Balt.....	32,800
Southern Pacific........	164,748	Erie....................	32,562
Chesapeake & Ohio.....	137,397	Illinois Central.........	31,018
Chic. Burl. & Quincy....	112,940		
		Total (representing 32 roads)..........	$1,922,632

† Covers lines directly operated east and west of Pittsburg and Erie. The gross on Eastern lines decreased $260,700 and the gross on Western lines increased $71,600.

PRINCIPAL CHANGES IN **NET** EARNINGS IN FEBRUARY.

Increases.		Decreases.	
Atch. Topeka & S. Fe..	$188,312	Northern Pacific........	$99,514
Canadian Pacific.......	176,034	Nashv. Chat. & St. L...	95,403
Mexican Central.......	92,481	Wabash................	87,875
Grand Trunk...........	89,774	Phil. & Read. and C.& I.	83,478
Mexican International.	81,668	Phil. Wilm. & Balt.....	80,100
		Central of New Jersey.	71,278
Total (representing 5 roads)...........	$628,269	Chesapeake & Ohio....	70,882
Decreases.		Denver & Rio Grande..	66,568
Southern Pacific........	$166,030	Illinois Central.........	56,417
†Pennsylvania..........	457,500	St. Louis & San Fran...	54,402
Leh. V. RR. & L. V. Coal	422,673	Central of Georgia.....	51,020
Baltimore & Ohio.......	235,997	Kan. C. Ft. Sc. & Mem.	37,385
Chic. Burl. & Quincy...	200,701	Minn. St. P. & S. S. M..	35,631
Union Pacific...........	143,803	St. Jos & G'd Island...	34,490
Chic. Rock Isl. & Pac...	137,213	Norfolk & Western.....	30.759
Northern Central.......	115,100		
Erie....................	110,611	Total (representing 36 roads)..........	$3,350,467
Louisville & Nashville..	105,637		

† Covers lines directly operated east and west of Pittsburg and Erie. The net on Eastern lines decreased $512,400 and the net on Western lines increased $54,900.

It is a striking fact, illustrative of the widespread nature of the adverse weather conditions that when arranged in groups every group outside of the Mexican records a decrease in net, and all but two groups a loss in the gross. One of these two groups is the anthracite group, where there has been an increase because of the large coal sales of the Reading already referred to.

ITEMS ABOUT BANKS, BANKERS AND TRUST CO'S.

—The sales of bank stocks this week have been larger again, aggregating 760 shares. All of them were sold at auction, except 118 shares which were sold at the Stock Exchange; of these, 50 shares were of the Corn Exchange Bank, 58 shares of the National Park Bank and 10 shares of the Phenix National Bank. The week's record shows no marked advances; the most noteworthy

was 150 shares of the Citizens' National Bank at 141 against 134 at the last previous sale, which was in February. Of New York Trust Companies there were 98 shares sold, divided, as will be seen, among six of our trust companies.

Shares.	BANKS—*New York.*	Price.	Last previous sale.
50	American Exchange Nat. Bank	180	Mch. '99— 178
74	Broadway Bank, National	240-243½	Apr. '99— 241
5	Chemical National Bank	4150	Mch. '99—4151
150	Citizens' Bank, National	141	Feb. '99— 134
43	Commerce, National Bank of	224¼	Apr. '99— 224
*81	Corn Exchange Bank	355-360	Apr. '99— 355
30	Hanover National Bank	656	Apr. '99— 675
30	Importers' & Traders' Nat. Bank	540½	Apr. '99— 549
50	Mechanics' & Traders' Bank	100	July '98— 115
50	Merchants' National Bank	170½	Apr. '99— 169
20	Ninth National Bank	91	Mch. '99— 102
‡63	Park Bank, National	50 ½-510	Apr. '99— 515
†84	Phenix National Bank	114-115½	Apr. '99— 115
30	Shoe & Leather Bank, National	105½	Apr. '99— 105¼
	TRUST COMPANIES—*New York.*		
10	Atlantic Trust	225	Apr. '99— 219
5	Central Trust	2006	Mch. '99—2055
40	Colonial Trust	429	Mch. '99— 5[illegible]0
2	N. Y. Life Insurance & Trust	1421	Mch. '99—1450
25	Standard Trust	225	Mch. '99— 235
16	United States Trust	1586	Mch. '99—1521

* Of this, 50 shares sold at Stock Exchange at 355. † Of this, 10 shares sold at Stock Exchange at 114 ‡ Of this, 58 shares sold at Stock Exchange at 510.

—Bankers who are in a position to be well informed positively assert that the opposition on the part of interior banks and of merchants who are affected by the new Clearing House rules regarding the charges for collection of checks is gradually subsiding. The interior banks have had an opportunity to become familiar with the practical working of the new rules, and in very many instances they find that they operate to their advantage. Remittances for collections are made more frequently than under the free system, thus benefitting the correspondents. Merchants who have required their country customers to bear the expense of collecting have, generally speaking, met with ready affirmative response. Some accounts have been withdrawn from New York banks and transferred to Boston, Philadelphia, Baltimore and other near-by interior cities, but these accounts have not been important in the aggregate amount nor of such valuable character as to make their loss at all disadvantageous to the city banks. Judging from present indications the new rules will continue in force indefinitely, though it is quite possible that at the end of the three months, during which period they must remain without alteration or amendment except by a majority vote of the Clearing House Association, they may be modified so as to make their operation less burdensome to banks or merchants at the principal interior points.

—Preliminary steps have been taken by some of the prominent residents of Flatbush, in the Borough of Brooklyn, toward the organization of a trust company, with a capital of $300,000 and a surplus of $50,000. The place is rapidly growing, comparatively large real estate interests are centered there, and there would seem to be some need for such an institution.

—The Corn Exchange Bank will on May 1 open a branch of the institution at the corner of Broadway and Spring street to be known as the "Corn Exchange Bank, Broadway Branch." The President will be Mr. F. C. Mahew, formerly president of the Bowery Bank and for twenty years connected with that institution. Mr. B. Hollander, of J. R. Simon & Co., will act as Vice-President and the advisory board will consist of Messrs. B. Hollander, Martin Schrenkeisen, Charles Gulden, Herman C. Strobel, Roswell P. Flower, William E. Clark, Thomas T. Barr, Thomas A. McIntyre, John D. Walsh and William A. Nash, the latter President of the Corn Exchange Bank. On March 20 the merger of the Corn Exchange Bank, the Hudson River Bank and the Astor Place Bank took effect, and when the new branch shall be opened the Corn Exchange will have three branch banks in this city.

—It now seems highly probable that the Franklin National Bank, located at the corner of Greenwich and Dey streets, will soon be reorganized with increased capital and a workable surplus. At a meeting of the stockholders held on Wednesday afternoon plans for the reorganization of the bank were submitted by the committee, and it was decided to increase the capital from $200,000 to $500,000, and also to provide a paid-up surplus of $100,000. This action was taken after a formal motion for the voluntary liquidation of the bank had been defeated by a decided majority. Another meeting of the stockholders will be held May 25 at which it is expected that the plan for reorganization will be adopted and the new capital subscribed.

IMPORTS AND EXPORTS OF GOLD AND SILVER AT SAN FRANCISCO

The Collector of Customs at San Francisco has furnished this week the details of imports and exports of gold and silver through that port for the month of March, and they are given below in conjunction with the figures for preceding months, thus completing the results for the nine months of the fiscal year 1898-99. The imports of gold are much less than in any month since January 1898, the amount received reaching $1,156,631, of which $1,042,499 was in coins. Of silver there came in $227,864, of which $156,151 was bullion. During the nine months there has been received a total of $27,948,674 gold and $1,533,442 silver, which compared with $16,356,295 gold and $1,665,210 silver in 1897-98. The shipments of gold during March were $381,189, almost wholly coin, and the exports of silver have been $212,910, of which $111,757 was coin. For the nine months the exports of gold have reached $1,282,772, against $1,098,128 in 1897-98, and $4,055,223 silver has been sent out, against $8,387,121 in 1897-98. The exhibit for March and the nine months is as follows:

IMPORTS OF GOLD AND SILVER AT SAN FRANCISCO.

MONTHS.	GOLD.			SILVER.		
	Coin.	*Bullion.*	*Total.*	*Coin.*	*Bullion.*	*Total.*
1898-99	$	$	$	$	$	$
July	1,903,625	136,107	2,039,735	12,485	70,730	83,215
August	2,167,159	100,578	2,267,737	6,562	51,138	57,700
September	3,720,434	85,541	3,805,975	32,238	205,182	237,420
October	4,235,158	428,323	4,663,481	39,407	144,418	183,825
November	3,597,790	102,674	3,700,464	8,175	137,453	145,631
December	4,999,881	44,782	5,044,663	132,246	169,515	301,761
January	2,965,098	89,634	3,054,732	29,365	159,626	188,991
February	2,196,040	19,216	2,215,256	23,780	83,255	107,035
March	1,042,499	114,132	1,156,631	71,713	156,151	227,864
Tot. 9 mos	26827687	1,120,987	27948674	355,974	1,177,468	1,533,442

EXPORTS OF GOLD AND SILVER FROM SAN FRANCISCO.

MONTHS.	GOLD.			SILVER.		
	Coin.	*Bull'n*	*Total.*	*Coin.*	*Bullion.*	*Total.*
1898 99	$	$	$	$	$	$
July	168,470	....	168,470	612,980	166,000	778,980
August	8,003	....	8,003	109,771	60,600	170,371
September	60,680	1,600	62,280	401,660	193,000	594,660
October	108,770	....	108,770	143,030	58,000	201,030
November	236,725	2,100	238,825	151,173	.....	151,173
December	9,265	....	9,265	467,575	319,600	786,175
January	252,055	....	252,055	83,025	619,804	702,829
February	53,915	....	53,915	36,303	420,792	457,095
March	380,595	594	381,18	111,757	101,153	212,910
Tot. 9 mos	1,278,478	4,294	1,282,772	2,117,274	1,937,949	4,055,223

Monetary & Commercial English News

[From our own correspondent.]

LONDON, Saturday, April 8, 1899.

The influence of the Easter holidays continues still to be felt in the markets. As the weather was very fine, large numbers of persons left the city, and very many of them have not yet returned. There is, consequently, but a thin attendance at the Stock Exchange, and the public is keeping aloof from the markets.

In Paris the monthly settlement which ended on Thursday showed a comparatively large account open for the rise, and it is believed that a great number of the operators were weak people. At all events, several of the great banking establishments made difficulties about carrying over, and many of the speculators had to close their accounts. Rates were stiff considering the large supply of money that exists and the really small account. For it is to be recollected that very little business has been done on the Paris Bourse for the past couple of years, and that it is only within the last month or two that any revival of speculation has occurred. Small, however, as has been the increase, many of the leading banks thought it desirable to check buying.

In Berlin the monthly settlement passed off quietly, and considering the state of the money market rates were moderate; but there is very little doing. For years past there has been a very active speculation; especially the number of new industrial companies brought out is exceptionally great. As these companies are doing well, and are paying fairly good dividends, investors are unwilling to sell. On the other hand, it is understood that the banks have lent immense sums on these industrial securities, and the investors therefore are to a large extent indebted to the banks for the means of holding to their securities. The banks, up to now,

have not applied much pressure to compel selling; but they are beginning to do so, and they are not willing to afford further accommodation for continued buying. In Austria-Hungary scarcely anything is doing, and in Italy matters are very quiet.

Here at home trade is marvelously good and is still expanding. In the financial year ended on March 1 the total receipts into the Exchequer, that is, the total amount collected for Imperial purposes, amounted to the enormous sum of £108,336,193. In addition over 9½ millions sterling were collected and paid over to the local taxation accounts, so that the total receipts for Imperial and local purposes reached the unprecedented sum of £117,857,353. The Imperial receipts alone exceed by about 1¼ millions sterling the estimates framed by the Chancellor of the Exchequer twelve months ago, and they exceed by nearly 1¾ millions sterling the total amount received in the year 1897-98. The expenditure amounted to £108,150,235, showing a net surplus of nearly £186,000. These immense figures testify to the great prosperity of the country. There is a growth under almost all the great heads of revenue, the only important exception being customs. There, however, the falling off is mainly due to the reduction in the tobacco duty made by the Chancellor of the Exchequer a year ago. The railway traffic returns prove that business is still improving. And all the market reports are to the same effect. The Budget will be introduced on Thursday next. According to the figures it looks as if the Chancellor of the Exchequer will have to impose new taxation to the amount of about 3 millions sterling, and there is naturally much interest as to the way in which he will cover the deficit.

Trade in every form being so good, and the people being so prosperous, there is a very general feeling that we shall soon see a further advance upon the Stock Exchange. It is true, indeed, that the prices of all the great investment stocks are very high, and that even in the more speculative securities, such as gold shares, there has been a very great advance. Still the feeling of the city is that we are about to witness a further considerable rise in prices. On Monday next the fortnightly settlement will begin in mining securities and on Tuesday in other securities. When the account is arranged the expectation is that business will again expand. Money, to be sure, is rather scarce, but it is not likely that it will become dear for some time yet. And therefore the impression is very prevalent that business of all kinds will continue to improve.

In the American department there is a certain amount of speculation; but the public is holding aloof. And, indeed, the same is true of all the great departments. There is more animation, perhaps, in Rhodesian and Western Australian mining shares than in any other market. But even in these there has been a falling off of activity during the week. In Transvaal mining shares there is a decided check, chiefly due to the presentation of the petition from the Uitlanders to the Imperial Government, which inspires a fear that difficulties may arise with the Transvaal Government. In British securities of all kinds, in Colonial and in South American there is little doing for the time being.

As already said, money is rather scarce. The Bank of England on Wednesday paid out about 5½ millions sterling for interest on the national debt and for other purposes, but so large were the loans obtained from the bank, during the preceding three or four weeks that the outside market had to renew several of these loans. It looks, therefore, as if the Bank would continue to maintain control of the outside market for some time yet. The Bank is buying gold in the open market, for, considering all the circumstances of the time, the reserve is not very large. There is little demand for gold for the Continent, and none for the United States; and therefore if the Bank acts vigorously it ought to be able to secure a very large amount of the metal. The India Council, which has to pay large sums at the beginning of April, has been calling in loans from the market during the week, and thus has helped to denude it of supplies; and, lastly, the Scotch banks are preparing to send to Scotland an exceptionally heavy amount of gold. At the end of April or the beginning of May there is always a considerable expansion in the note circulation in Scotland. In the country, what are called term payments amount to exceptional sums in May and November. Consequently the banks have to issue unusually large amounts of notes; and to be able to do this they have to provide themselves with more gold than they usually hold. This year the expansion of the note circulation in Scotland is beginning much earlier than usual, and is likely to prove very much heavier, mainly because trade in Scotland is wonderfully active, especially shipbuilding and all the trades that minister to shipbuilding.

But though it seems certain that the Bank of England will retain control of the outside market for the next six weeks or so, and therefore will be able to regulate rates, it is not at all probable that money will become really scarce and dear, unless, of course, something unforeseen happens. If there were to spring up a very large demand for gold for the United States or for Germany, rates of course would rapidly rise here. But apparently not much gold will be required by either.

In Germany, as already said, the settlement has passed over quietly. Speculation has been checked. And the banks, aware that prices are already high enough, are discouraging new operations. Moreover, they recognize that unless they take timely precautions there will be another serious stringency in September, and it is therefore understood that gradually and cautiously they are inducing their customers to reduce their accounts. At all events, while money is wanted, and the Imperial Bank rate of discount remains at 4½ per cent, it is not thought probable that there will be any stringency for some time to come.

In France, though there is improvement, there seems no likelihood of any considerable rise in rates, and it is thought entirely improbable that the Indian Government will begin to accumulate gold for some time. The Currency Commission is just about closing the taking of evidence. It is thought that the consideration of a report will take up at least a couple of months, for it is known that there is great diversity of opinion amongst the members of the Commission, and the general expectation is that there will be at least two reports. When the Commission has reported the Indian Government will have to arrange with the Home Government as to what is to be done. And it is thought exceedingly improbable that either Government will do anything to disturb the market just at the beginning of the autumn.

Meantime the India Council continues to sell its drafts very satisfactorily. It offered for tender on Wednesday 60 lacs and the applications exceeded 485 lacs. The whole amount offered was sold at prices averaging about 1s. 4d per rupee.

The following return shows the position of the Bank of England, the Bank rate of discount, the price of consols, &c., compared with the last three years:

	1899. Apr. 5. £	1898. Apr. 8. £	1897. Apr. 7. £	1896. Apr. 8. £
Circulation	27,894,995	28,484,005	27,615,625	26,524,980
Public deposits	12,785,574	12,684,596	11,150,744	13,743,101
Other deposits	38,136,163	36,462,596	41,358,454	48,909,164
Government securities	13,849,738	13,197,943	13,842,586	16,210,953
Other securities	36,373,009	35,411,765	38,978,381	28,083,620
Reserve of notes and coin	18,996,801	18,350,947	27,580,907	37,143,176
Coin & bullion, both departm'ts	30,090,796	30,034,952	38,496,532	46,878,156
Prop. reserve to liabilities. p.ct.	37 3-16	37¼	52 3-16	59 3-16
Bank rate ... per cent.	3	4*	2	2
Consols, 2¾ per cent.	110¾	111	112 3-16	110¼
Silver	27¾d.	26d.	28⅝d.	31 3-16d.
Clearing-House returns	151,284,000	186,540,000	147,789,000	102,635,000

* April 5.

The rates for money have been as follows:

London.	Bank Rate	Open Market Rates. Bank Bills. 3 Months.	4 Months.	6 Months.	Trade Bills. 3 Mos.	4 Mos.	Interest allowed for deposits by Joint Stock Banks	Dis't H'se At Call	7-14 Days
Mar. 10	3	2¼@2⅜	2¼@2 5-16	2¼@2¼	2¾@3	2¾@3	1¼	1¼	1¾
" 17	3	2¼@2⅜	2¼@2⅜	2⅛@2¼	3	3 @3¼	1¼	2	2¼
" 24	3	2 7-16@9-16	2 7-16@2¼	2¼@2⅜	¾@3	2¾@3	1¼	2	2¼
" 30	3	2¼@2⅜	2¼@2⅜	2⅜@2¼	¾@3	2¾@3	1¼	2	2¼
Apr. 7	4	2¾	2¾	2¾	¼@2¾	2¼@2¾	1¼	1¾	1¾

The Bank rate of discount and open market rates at the chief Continental cities have been as follows:

Rates of Interest at	March 30. Bank Rate	Open Market	March 24. Bank Rate.	Open Marke	March 17. Bank Rate.	Open Marke	March 10. Bank Rate.	Open Marke
Paris	3	2⅝	3	2⅝	3	2⅝	3	2¾
Berlin	4½	4⅜	4½	4⅜	4½	4⅜	4½	4½
Hamburg	4½	4¼	4½	4⅜	4½	4⅜	4½	4¼
Frankfort	4½	4¼	4½	4⅜	4½	4⅜	4½	4⅜
Amsterdam	2½	1⅞	2½	1⅞	2½	2	2½	2⅜
Brussels	3½	2¾	3½	2¾	3½	2⅞	3½	2⅞
Vienna	5	4½	5	4¾	5	4⅝	5	4½
St. Petersburg	6½	6½	5½	6½	5½	6	5½	6
Madrid	5	3	5	3	5	2	5	3
Copenhagen	5	4½	5	4½	4½	4	4½	4

Messrs. Pixley & Abell write as follows under date of April 6:

Gold.—A few inquiries for the Continent have been filled, but the bulk of the recent arrivals will eventually find its way to the Bank of England. The purchases at the Bank total £218,000, while £160,000 has been withdrawn. Arrivals: West Indies, £25,000; South Africa, £473,000; Australia, £7,000. Total, £505,000. Shipments March 30: Bombay, £27,500.

Silver.—Owing to the large amount required for the French tender the price slightly hardened to 27¼d., but the market has since receded to the previous level, with considerable sales from New York. The Bombay price is Rs. 70¼. Arrivals: New York, £165,000; West Indies, £22,000; Chili, £16,000. Total, £203,000. Shipments March 30: Bombay, £77,500; Calcutta, £20,000; Shanghai, £59,000. Total, £156,500.

Mexican Dollars.—There is still little, if any, business in these coins

The quotations for bullion are reported as follows:

GOLD. London Standard.	April 6.	March 29.	SILVER. London Standard.	Apr. 6.	Mar. 29.
	s. d.	s. d.		d.	d.
Bar gold, fine....oz.	77 9¾	77 9½	Bar silver, fine...oz.	27 7/16	27 7/16
U.S. gold coin....oz.	76 5	76 5	Bar silver, contain'g		
Germ'n gold coin.oz.	76 6	76 6	do 5 grs. gold.oz.	28	28
French gold coin.oz.	76 6	76 6	do 4 grs. gold.oz.	27¾	27¾
Japanese yen....oz.	76 5	76 5	do 3 grs. gold.oz.	27 9/16	27 9/16
			Cake silver.....oz.	29 9/16	29 9/16
			Mexican dollars.oz	27¼	27¼

The following shows the imports of cereal produce into the United Kingdom during the first thirty-one weeks of the new season compared with previous seasons:

IMPORTS.

	1898-9.	1897-8	1896-7.	1895-6.
Imports of wheat, cwt.	35,473,550	37,315,110	41,637,630	39,418,870
Barley	17,421,143	13,599,994	15,710,610	15,734,620
Oats	9,019,720	9,166,910	10,488,300	8,048,980
Peas	1,485,600	1,659,400	2,157,930	1,719,620
Beans	1,285,940	1,803,230	1,847,050	2,170,862
Indian corn	32,540,660	29,163,360	37,197,230	28,140,200
Flour	14,415,230	13,106,480	13,812,270	13,060,300

Supplies available for consumption (exclusive of stocks on September 1):

	1898-9.	1897-8.	1896-7.	1895-6.
Wheat imported, cwt.	35,473,550	37,315,110	41,637,630	39,418,870
Imports of flour	14,415,230	13,106,480	13,812,270	13,060,300
Sales of home-grown	21,154,803	17,661,000	16,456,472	9,975,665
Total	71,043,583	68,082,590	71,906,372	62,454,835
	1898-9.	1897-8.	1896-7.	1895-6
Aver price wheat, week	24s. 11d.	35s. 3d.	27s. 10d.	24s. 7d.
Average price, season	26s. 8d.	34s. 2d.	29s. 1d.	25s. 0d.

The following shows the quantities of wheat, flour and maize afloat to the United Kingdom:

	This week	Last week.	1898	1897
Wheat ....qrs.	2,965,000	2,830,000	2,730,000	1,540,000
Flour, equal to qrs.	435,000	475,000	440,000	280,000
Maize.....qrs.	705,000	760,000	640,000	820,000

English Financial Markets—Per Cable.

The daily closing quotations for securities, etc., at London are reported by cable as follows for the week ending April 21.

LONDON	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Silver, per ounce.....d.	27 7/16	27 7/16	27⅜	27⅜	27⅜	27 7/16
Consols., new, 2¾ p.cts.	110 5/16	110 7/16	110½	110½	110⅝	110⅝
For account	110 7/16	110 9/16	110⅝	110⅝	110¾	110¾
Fr'ch rentes (in Paris) fr.	101·95	102·00	02 00½	02·07½	02·00	102·00
Spanish 4s	58¼	59	58⅜	59⅛	59⅛	58¾
Atch. Top. & Santa Fe	22	22	21¾	21¾	21½	21¼
Preferred	63¼	63⅞	63¼	63¼	63⅛	62⅝
Canadian Pacific	89⅞	90¼	90⅜	91⅛	91⅞	92
Central Pacific	52⅞	53¾	53	53	53	52¾
Chesapeake & Ohio	28⅛	28⅛	28	28¼	28¼	27⅞
Chic. Mil. & St. Paul	131⅛	131¾	131⅛	131⅞	131⅛	131⅜
Den. & Rio Gr. com	22¾	23	22⅞	23¼	22⅞	22⅝
Do do Preferred	77⅛	78	77½	78	77¾	77¾
Erie, common	14⅛	14⅜	14¼	14⅛	14¼	13⅞
1st preferred	39⅜	39⅝	39	38⅞	38⅞	38⅝
Illinois Central	118	118¼	118	118	118¼	118
Louisville & Nashville	67⅜	67¾	67½	68⅝	68⅛	68⅜
Mo. Kan. & Tex., com	14	14	13⅞	14	13⅞	13¾
N. Y. Cent'l & Hudson	145¼	145¾	145	145	144½	143¾
N. Y. Ontario & West'n	27½	28⅝	28¼	28⅛	28	28
Norfolk & West'n pref.	69¾	70	69½	69½	69½	69¼
Northern Pacific, com	54¼	54¾	54¼	54⅛	54	53¾
Preferred	81	81	81	81	81	80¾
Pennsylvania	68¼	68⅜	68⅜	68⅜	68¼	68
*Phila. & Read	12⅛	12⅜	12⅜	12¼	12¼	12¼
*Phila. & Read., 1st pref.	33⅛	34⅛	33½	34	34	33⅞
*Phila. & Read., 2d pref.	18⅝	18⅞	18⅝	18⅝	18¾	18⅛
South'n Railway, com	12⅞	12⅞	13¼	13¼	13¼	13¼
Preferred	53¼	53¾	53¾	54⅝	54½	54⅝
Union Pacific	48⅝	49	48½	48⅜	48	47⅞
New preferred	82¼	82⅝	81⅞	82¼	81⅝	81⅝
Wabash, preferred	25	25⅛	25	24⅞	24⅞	24½

* Price per share. ‡ Assessment paid.

Commercial and Miscellaneous News

NATIONAL BANKS.—The following information regarding national banks is from the Treasury Department.

LIQUIDATION.

4,924—The First National Bank of Sanborn, Iowa, has gone into voluntary liquidation by resolution of its stockholders, dated March 1, 1899, to take effect immediately.

2,816.—The First National Bank of Salem, Oregon, has gone into voluntary liquidation, by resolution of its stockholders dated February 24, 1899, to take effect March 1, 1899.

4,473—The Citizens' National Bank of Dayton, Washington, has gone into voluntary liquidation, by resolution of its stockholders dated March 8, 1899, to take effect March 11, 1899.

4,484—The Geneva National Bank, Geneva, Nebraska, has gone into voluntary liquidation, by resolution of its stockholders dated March 25, 1899, to take effect immediately.

4,159.—The American National Bank of Denver, Colorado, has gone into voluntary liquidation by resolution of its stockholders dated March 31, 1899, to take effect April 1, 1899.

INSOLVENT.

768—The First National Bank of Clearfield, Pa. Benjamin M. Neal appointed receiver in place of Benjamin J. Haywood, deceased, to take effect February 24, 1899.

1,915.—The First National Bank of Emporia, Kansas. Morton Albaugh appointed receiver in place of Charles S. Jobes, February 6, 1899, to take effect February 15, 1899.

1,898.—The Mutual National Bank of New Orleans, Louisiana. Frank L. Richardson appointed Receiver in place of William E. Huger, February 14, 1899, to take effect February 15, 1899.

3,657.—The First National Bank of Russell, Kansas, is insolvent and was on the 31st day of January, 1899, placed in the hands of a receiver.

4,551—The First National Bank of Cordele, Georgia, is insolvent, and was on the 4th day of March, 1899, placed in the hands of W. H. S. Burgwyn, Receiver.

5,158—The National Hamilton Bank of Boston. Geo. W. Newhall, President, in place of G. Denny.

NATIONAL BANKS ORGANIZED.

5,183.—The Farmers' and Traders' National Bank of Colebrook, New Hampshire. Capital, $50,000. Albert H. Eastman, President; John D. Annis, Cashier. Certificate issued March 27, 1899.

5,184.—The Red Lion First National Bank, Red Lion, Pennsylvania. Capital, $50,000. William H. Taylor, President; J. A. Gillen, Cashier. Certificate issued April 7, 1899.

5,185.—The First National Bank of Rockwel City, Iowa. Capital, $50,000. E. A. Richards, President; C. D. Case, Assistant Cashier. Certificate issued April 15, 1899.

5,186.—The Oystermen's National Bank of Sayville, New York. Capital, $50,000 Isaac H. Green, Jr., President: ——, Cashier. Certificate issued April 15, 1899.

CORPORATE EXISTENCE OF NATIONAL BANK EXTENDED.

2,422.—The Allen National Bank of Fair Haven, Vermont, until April 5, 1919.

RESUMPTION.

1,323.—The Delaware National Bank of Delhi, New York, was on April 3, 1899, permitted to resume.

IMPORTS AND EXPORTS FOR THE WEEK.—The following are the imports at New York for the week ending for dry goods Apr. 13 and for the week ending for general merchandise Apr. 14; also totals since the beginning of the first week in January.

FOREIGN IMPORTS AT NEW YORK.

For week.	1899.	1898.	1897.	1896.
Dry Goods....	$2,036,392	$1,611,344	$3,679,306	$2,035,924
Gen'l mer'dise	9,502,000	7,122,757	8,596,555	7,877,907
Total....	$11,538,392	$8,734,101	$12,275,861	$9,913,831
Since Jan. 1.				
Dry Goods....	$35,340,253	$34 537,878	$40,022,871	$44,621,572
Gen'l mer'dise	123,584,161	100,495,295	109,764,576	104,891,418
Total 15 weeks	$158,924,414	$135,053,173	$149,787,447	$149,512,990

The imports of dry goods for one week later will be found in our report of the dry goods trade.

The following is a statement of the exports (exclusive of specie) from the port of New York to foreign ports for the week ending April 17 and from January 1 to date:

EXPORTS FROM NEW YORK FOR THE WEEK.

	1899.	1898.	1897.	1896.
For the week..	$8,302,073	$10,882,201	$8,146,571	$7,627,520
Prev. reported	132,716,295	132,664,627	107,113,967	106,007,990
Total 15 weeks	$141,018,368	$143,546,828	$115,260,538	$113,635,510

The following table shows the exports and imports of specie at the port of New York for the week ending April 15 and since January 1, 1899, and for the corresponding periods in 1898 and 1897.

EXPORTS AND IMPORTS OF SPECIE AT NEW YORK.

Gold.	Exports.		Imports.	
	Week.	Since Jan. 1.	Week.	Since Jan. 1.
Great Britain	.....	.....	.....	$2,968,823
France	.....	.....	.....	878,854
Germany	.....	.....	.....	534,106
West Indies	$8,690	$2,887,134	$3,858	96,939
Mexico	.....	5,700	.....	68,382
South America	24,993	173,452	630	210,049
All other countries	.....	99,904	2,145	18,244
Total 1899	$33,688	$3,169,190	$6,633	$4,775,397
Total 1898	566,802	4,415,821	5,562,850	40,360,154
Total 1897	10 000	1,070,321	5,262	1,107,474

Silver.	Exports.		Imports.	
	Week.	Since Jan. 1.	Week.	Since Jan. 1
Great Britain	$693,785	$13,678,720	$57	$48,499
France	248,537	1,146,631	.....	.....
Germany	.....	1,300	.....	.....
West Indies	2,375	394,226	2,147	223,072
Mexico	.....	9,600	10,832	384,712
South America	.....	27,397	987	230,718
All other countries	.....	2,185	3,609	14,050
Total 1899	$944,697	$15,260,059	$17,632	$901,051
Total 1898	819,780	12,558,893	46,232	851,914
Total 1897	964,560	13,711,047	48,208	639,074

COINAGE BY UNITED STATES MINTS.—The following statement, kindly furnished us by the Director of the Mint, shows the coinage at the mints of the United States during the month of March and the three months of 1899.

Denominations.	March, 1899.		Three Months 1899.	
	Pieces.	Value.	Pieces.	Value.
		$		$
Double eagles	477,813	9,556,260	1,913,103	38,262,060
Eagles	51,524	515,240	51,524	515,240
Half eagles	421,024	2,105,120	1,256,024	6,280,120
Quarter eagles	38	95	38	95
Total gold	950,399	12,176,715	3,220,689	45,057,515
Dollars	1,900,301	1,900,301	4,948,301	4,948,301
Half dollars	250,301	125,151	520,301	260,151
Quarter dollars	988,301	247,075	1,204,301	301,075
Dimes	740,301	74,030	770,301	77,030
Total silver	3,879,204	2,346,557	7,443,204	5,586,557
Five-cent nickel	716,686	35,834	1,606,686	80,334
One-cent bronze	1,296,686	12,967	3,392,686	33,927
Total minor	2,013,372	48,801	4,999,372	114,261
Total coinage	6,842,975	14,572,073	15,663,265	50,758,333

New York City Clearing House Banks.—Statement of condition for the week ending April 15, based on averages of daily results. *We omit two ciphers (00) in all cases.*

BANKS.	Capital	Surpl's	Loans.	Specie.	Legals.	Deposits
Bank of New York.	$2,000,0	$1,870,5	$15,070,0	$2,890,0	$960,0	$15,230,0
Manhattan Co.	2,050,0	2,050,0	18,740,0	5,275,0	2,087,0	23,132,0
Merchants'	2,000,0	1,025,4	14,712,4	2,952,2	1,387,1	17,637,3
Mechanics'	2,000,0	2,017,1	11,195,0	2,696,0	799,0	11,794,0
America	1,500,0	1,500,0	23,137,0	4,909,8	2,372,8	27,654,4
Phenix	1,000,0	226,3	4,899,0	886,0	265,0	4,769,0
City	1,000,0	4,472,5	92,842,9	26,297,4	3,032,3	116,633,4
Chemical	300,0	6,464,0	28,284,7	7,306,0	1,585,1	30,522,5
Merchants' Exch'g	600,0	168,9	5,474,7	1,284,5	381,4	6,324,2
Gallatin	1,000,0	1,722,8	8,234,2	1,165,8	590,6	6,914,6
Butchers' & Drov'rs	300,0	112,2	1,049,8	268,4	124,4	1,324,9
Mechanics' & Trad's	400,0	159,6	1,678,0	324,0	130,0	1,762,0
Greenwich	200,0	164,4	944,3	101,4	188,3	861,5
Leather Manufac'rs	600,0	477,8	4,677,0	319,2	478,5	4,755,9
Seventh	300,0	130,7	2,371,8	601,7	171,3	2,895,0
State of New York	1,200,0	496,9	4,565,1	839,4	412,4	4,353,9
American Exchange	5,000,0	2,605,9	26,844,0	4,255,0	3,119,0	23,195,0
Commerce	5,000,0	3,559,1	27,642,3	2,525,6	3,206,6	22,399,2
Broadway	1,000,0	1,612,0	7,331,0	1,371,6	197,8	6,854,9
Mercantile	1,000,0	1,024,4	13,148,3	4,020,4	804,7	15,029,1
Pacific	422,7	472,3	3,039,8	539,8	448,5	3,849,7
Republic	1,500,0	844,1	20,385,3	5,515,0	588,3	23,971,7
Chatham	450,0	980,6	7,030,1	959,0	904,7	7,315,1
People's	200,0	263,7	2,162,4	326,6	330,6	2,893,1
North America	700,0	571,1	13,678,6	3,068,6	890,1	16,118,7
Hanover	1,000,0	3,295,3	41,314,2	12,070,0	2,217,0	53,542,3
Irving	500,0	360,6	4,071,0	626,2	550,5	4,408,0
Citizens'	600,0	375,5	2,783,0	635,8	106,5	2,961,0
Nassau	500,0	357,5	2,704,4	407,6	293,5	2,353,1
Market & Fulton	900,0	953,7	6,974,0	1,156,9	629,4	7,150,5
Shoe & Leather	1,000,0	158,8	3,742,4	868,5	238,6	4,295,5
Corn Exchange	1,000,0	1,307,5	13,267,1	2,675,5	1,592,0	15,348,7
Continental	1,000,0	577,5	6,491,7	1,949,8	812,5	8,136,3
Oriental	300,0	408,6	2,077,2	193,5	436,0	2,155,4
Importers' & Trad'rs	1,500,0	5,605,9	24,633,0	6,202,0	1,152,0	26,025,0
Park	2,000,0	3,193,9	49,522,0	15,232,0	2,083,0	62,565,0
East River	250,0	146,0	1,342,6	297,0	128,9	1,406,7
Fourth	3,000,0	2,045,2	25,318,8	5,363,2	2,237,7	28,270,3
Central	1,000,0	464,7	11,835,0	2,849,0	868,0	15,032,0
Second	300,0	713,8	7,431,0	1,502,0	688,0	8,573,0
Ninth	750,0	253,6	3,104,4	629,6	263,4	3,411,0
First	500,0	7,656,8	37,173,1	8,106,2	758,8	38,265,4
N. Y. Nat'l Exch'ge	300,0	53,4	2,046,9	336,2	349,2	2,298,4
Bowery	250,0	618,2	3,068,0	621,7	430,3	3,938,0
New York County	200,0	446,7	3,323,9	700,6	350,3	4,084,3
German American	750,0	283,5	3,152,4	556,6	303,2	3,300,4
Chase	1,000,0	1,252,4	34,972,8	15,566,2	4,074,4	52,295,4
Fifth Avenue	100,0	1,170,2	8,650,6	2,279,1	390,3	10,174,6
German Exchange	200,0	571,8	2,142,8	336,5	739,0	3,320,5
Germania	200,0	739,0	3,177,9	627,8	555,7	4,896,2
Lincoln	300,0	773,9	9,314,6	2,893,8	152,5	11,124,9
Garfield	200,0	869,2	6,288,6	1,351,0	566,5	7,692,2
Fifth	200,0	325,7	2,190,3	481,0	134,3	2,439,4
Bank of the Metrop	300,0	843,7	5,807,4	1,323,7	694,8	7,150,3
West Side	200,0	364,1	2,569,0	405,0	342,0	2,945,0
Seaboard	500,0	413,2	11,440,0	2,718,0	1,166,0	14,431,0
Western	2,100,0	943,2	31,262,7	8,346,8	1,186,0	37,773,0
First Nat. B'klyn	300,0	946,4	5,148,0	437,6	840,3	5,278,0
Nat. Union Bank	1,200,0	1,084,1	15,118,8	3,983,5	341,5	16,590,6
Liberty	500,0	358,0	4,260,9	996,1	143,4	5,019,6
N. Y. Prod. Exch'ge	1,000,0	321,9	3,856,6	626,6	308,8	3,433,4
Bk. of N. Amsterdam	250,0	326,4	4,089,4	849,5	142,4	4,517,3
Astor	350,0	144,0	3,544,0	788,0	253,0	3,955,0
Total	...	48,222,7	75,872,1	768,354,2	1881349	53,456,2	888,478,3

Reports of Non-Member Banks.—The following is the statement of condition of the non-member banks for the week ending April 15, based on averages of the daily results. *We omit two ciphers (00) in all cases.*

BANKS. (00s omitted.)	Capital.	Surplus.	Loans & Investments.	Specie.	Leg T. & B'k Notes.	Deposit. with Clear'g Agent.	Deposit. with Other Bks. &c.	Net Deposits.
NEW YORK CITY. BOROUGH OF MANHATTAN.	$	$	$	$	$	$	$	$
Colonial	100,0	69,1	1,013,4	20,2	59,4	112,9	....	1,108,8
Columbia	300,0	184,6	2,301,0	98,0	89,0	169,0	4,0	2,278,0
Eleventh Ward	100,0	119,1	1,364,7	50,9	69,8	240,8	....	1,587,3
Fourteenth Street	100,0	51,5	900,1	16,8	102,6	176,0	....	1,126,4
Franklin National	200,0	1,2	125,0	8	7,0	68,0	....	72,0
Gansevoort	200,0	15,1	720,4	7,9	41,2	30,3	70,9	672,5
Hamilton	200,0	93,2	1,264,1	53,7	96,0	170,4	....	1,440,9
Hide & Leath. Nat	500,0	212,7	2,330,4	171,2	179,1	95,8	....	1,721,7
Home	100,0	83,3	847,1	60,8	50,0	56,2	16,3	836,5
Mount Morris	250,0	99,5	1,670,4	65,4	100,2	161,6	116,7	2,034,8
Mutual	200,0	111,6	1,004,8	23,2	143,5	203,4	207,1	1,270,2
Nineteenth Ward	100,0	25,3	744,2	27,2	95,4	111,6	172,9	1,155,8
Plaza	100,0	114,7	1,931,0	42,0	83,0	273,0	....	2,131,0
Riverside	100,0	103,1	885,1	13,9	45,3	55,8	....	864,3
State	100,0	93,0	1,925,0	89,0	44,0	87,0	153,0	2,209,0
Twelfth Ward	200,0	115,5	1,211,8	26,6	132,7	171,3	128,5	1,682,3
Twenty-third W'd	100,0	48,5	933,3	26,6	81,7	46,1	105,4	1,105,8
Union Square	200,0	298,5	2,482,4	98,9	253,2	161,1	....	2,867,7
Yorkville	100,0	126,5	1,475,6	105,9	81,0	82,3	57,5	1,572,3
BOROUGH OF BROOKLYN.								
Bedford	150,0	113,9	1,178,7	27,6	88,4	115,9	100,0	1,330,6
Broadway	100,0	118,9	1,435,4	29,4	129,3	137,4	....	1,557,4
Brooklyn	300,0	167,6	1,271,8	62,8	43,6	172,0	32,2	1,288,7
Eighth Ward	100,0	35,5	316,0	12,1	19,5	53,0	7,3	286,2
Fifth Avenue	100,0	53,0	595,1	27,4	21,5	53,4	6,4	543,0
Fulton	200,0	166,8	912,7	65,3	37,4	173,2	....	903,8
Kings County	150,0	56,0	677,0	34,0	23,2	105,8	....	674,4
Manufact'rs' Nat'	252,0	413,6	3,521,7	271,7	258,5	497,5	....	3,057,6
Mechanics	500,0	401,9	2,507,8	123,6	137,8	200,0	....	2,672,4
Mech's' & Tradr's	100,0	192,6	1,034,5	24,8	49,3	88,9	17,8	1,007,0
Nassau National	300,0	557,5	3,852,0	190,0	230,0	434,0	35,0	3,931,0
National City	300,0	544,4	2,425,0	149,0	331,0	425,0	194,0	3,051,0
North Side	100,0	119,5	798,9	12,8	56,8	49,1	....	719,3
People's	100,0	108,0	885,3	34,2	40,9	78,3	22,5	904,0
Schermerhorn	100,0	55,2	611,2	23,9	31,8	104,9	....	617,1
Seventeenth Ward	100,0	68,9	495,7	9,7	36,0	57,6	16,4	448,8
Sprague National	200,0	206,7	1,155,1	99,7	10,0	158,0	15,0	1,000,0
Twenty-sixth W'd	100,0	54,4	485,3	10,2	24,7	83,2	2,5	461,9
Union	100,0	50,4	271,2	8,8	17,6	35,5	44,0	231,6
Wallabout	100,0	36,7	528,4	12,2	41,2	55,8	133,6	642,0
BOR. OF QUEENS.								
Queens Co. (L.I.C.)	100,0	128,8	1,910,0	62,7	89,7	198,4	88,3	2,135,0
BOROUGH OF RICHMOND.								
Bank of Staten Isl.	25,0	45,9	458,9	16,4	19,4	97,2	7	537,0
1st Nat., Staten Isl	100,0	73,4	622,3	16,0	25,0	137,4	....	638,4
OTHER CITIES.								
1st Nat., Jer. City	400,0	727,7	4,701,9	141,5	314,0	423,5	971,0	5,996,0
Hud. Co. Nat. J. C.	250,0	526,2	2,156,9	84,0	65,8	141,3	148,7	1,939,9
2d Nat., Jer. City	250,0	369,8	1,517,9	62,1	45,1	288,8	....	1,339,1
3d Nat., Jer. City	200,0	197,3	1,036,1	27,0	61,5	87,4	25,8	973,2
1st Nat., Hoboken	110,0	628,0	1,612,3	125,3	38,9	135,8	268,7	1,642,3
2d Nat., Hoboken	125,0	82,4	879,0	55,0	42,2	65,0	302,7	1,157,2
Totals Apr. 15	8,202,0	5,065,1	63,655,6	2,810,0	4,054,2	7,147,0	3,460,4	60,323,1
Totals Apr. 8	8,202,0	5,065,1	62,204,5	2,875,8	3,840,4	8,140,3	3,790,5	60,101,2
Totals Apr. 1	8,202,0	5,065,1	61,127,0	2,844,3	3,783,3	7,553,1	3,920,0	57,408,8

New York City, Boston and Philadelphia Banks.—Below we furnish a summary of the weekly returns of the Clearing-House Banks of New York City, Boston and Philadelphia. The New York figures do not include results for the non-member banks.

BANKS	Capital/ Surplus	Loans.	Specie.	Legals.	Deposits.†	Circ'l'n.	Clearings.
N. Y.*	$	$	$	$	$	$	*
Mar. 25	134,094,8	779,481,8	1902625	53,857,6	902,250,7	13,820,8	12479371
Apr. 1	134,094,8	779,951,1	1871443	53,079,8	898,917,0	13,870,6	12938392
" 8	134,094,8	778,709,4	1871525	51,607,5	894,964,7	13,928,9	155[illegible]0606
" 15	134,094,8	768,354,2	1881349	53,456,2	888,478,3	13,948,3	14243643
Bos.*							
Apr. 1	68,587,3	198,089,0	18,643,0	8,654,0	234,365,0	5,068,0	124 941,9
" 8	68,587,3	203,829,0	18,604,0	6,581,0	244,920,0	5,118,0	174,814,8
" 15	68,587,3	205,039,0	18,510,0	6,493,0	237,119,0	5,188,0	137,063,7
Phila.							
Apr. 1	35,388,0	134,394,0	48,740,0		158,812,0	6,051,0	77,096,7
" 8	35,388,0	134,555,0	48,028,0		159,571,0	5,959,0	118,847,9
" 15	35,388,0	137,689,0	45,707,0		162,863,0	5,920,0	97,821,1

* *We omit two ciphers in all these figures.*
† Inluding for Boston and Philadelphia the item "due to other banks."

—Rolston & Bass offer for sale a block of New York City gold three per cents due 1920, exempt from taxation. Particulars at their offices, 16-18 Broad Street.

Auction Sales.—Among other securities the following, not regularly dealt in at the Board, were recently sold at auction

By Messrs. Adrian H. Muller & Son:

Shares.

50 Amer. Ex. Nat. Bank.	180
150 Citizens' Nat. Bank	141
43 Nat. Bank of Com	224¼
30 Importers' & Traders' Nat. Bank	540½
30 Hanover Nat. Bank	656
74 Phenix Nat. Bank	115⅛
200 Consumers's Gas Co. of Newburg, N. Y	20
28 Louis. Hen. & St.L.RR.	12⅛
$57 15 do do scrip.	6⅛
16 United States Trust	1,586
5 National Park Bank	500½
50 Paterson Nat. Bank	175
35 Paterson Safe Deposit & Trust Co	229
36 Title Guar. & Trust Co.	3[illegible]6
18 Nat. Broadway Bank	243½
31 Corn Exchange Bank	360
40 Colonial Trust Co	429
25 Standard Trust Co	225
50 Merchants' Nat. Bank.	170⅛
100 Buffalo Gas Co	13
10 Atlantic Trust Co	225
5 Central Trust Co	2,006
30 Shoe & Leath. Nat. Bk.	105⅛
1 N. Y. Law Institute	$75
100 Herring-Hall-Marvin Co. com. (Trust Co. receipt, 1 p. c. paid).	6
20 Lehigh & N. Y. RR. pf.	5½
2 N. Y. Life Ins. & Tr. Co.	1,421
20 Ninth Nat. Bank	91
40 Metropol. Life Ins. Co.	181
56 Nat. Broadway Bank	240
100 Atlantic Coast Electric Ry. com	19
50 Mechan. & Traders' Bk.	100
5 Chemical Nat. BK	4,150

Bonds.

$3,000 Pelham Park RR. 1st 6s, 1907, A&O	60
$10,000 Jersey City 6s. 1910, J&D	120¾ & int.
$18,000 Tol. Ann A. & No. Mich. Ry. consol. 1st 5s, 1940. July, 1893, coupons on	$100 lot
$13,000 Staten Isl. Elec. RR. 1st con. 5s, 1946	30

Bonds.

$2,500 Louisv. Henderson & St. L. RR. 1st 5s, 1946, J&J	90⅛
$34,000 Va. Tenn. & Car. Steel & Ir. Co. 6s, due 1894. Stamped $4 88-2 per bond paid July, 1894.	$50 lot
$53,000 Bristol Land Co. 1st 4s. 1900. Oct., 1893, coupons on	$105 lot
$3,000 Town of Bristol, Tenn., 6 p. c. cert. of indebt., 1919. Jan., 1892, coupons on	$100 lot
$105,000 Big Stone Gap Imp. Co. 1st 4s, Trust Co. cert. of dep	$100 lot
840 Coups. on above bonds Jan., 1892, to July, 1895, inclusive	$50 lot
$23,000 Big Stone Gap Impt. Co. 1st 4s, 1898. Jan., 1892, coupons on	$50 lot
23 Trustee's income certs., Big Stone Gap Impt. Co., $18 45 each	$50 lot
$12,000 Va. Tenn. & Car. Steel & Ir. Co. 8s, 1912. Dec., 1892, coupons on	$100 lot
$105,000 Trustee's certs. for Big Stone Gap Impt. Co. bonds	$50 lot
$1,000 City Ry. Imp. Co. 6s, 1909. Sep., 1892, coup. on.	11
$3,000 Hebrew Orph. Asylum bonds	67
$15,000 42d St. Manhat. & St. Nich. Ave. RR. 1st 6s, 1910, M&S	117 & int.
$4,000 Equitable Gas-L. Co. of N. Y. 1st con. 5s, 1932, M&S	117 & int.
$2,000 Consol. Gas Co. of N. J. 1st con. 5s, 1936, J&J.	85
$41,000 Fulton El. Ry. Co. 1st 5s, Sept. 1896, coupons on. Trust Co. certs	$75,000
$2[illegible]5 000 Kings Co. El Ry. Co. coll. tr. inc. "A"	

Banking and Financial.

36 NASSAU STREET, NEW YORK.

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BANKERS

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27 & 29 PINE STREET, - - - NEW YORK.

65 State Street, Albany.

INVESTMENT SECURITIES.

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MOFFAT & WHITE,

BANKERS

No. 1 NASSAU STREET, - - - NEW YORK

INVESTMENT SECURITIES.

Bankers' Gazette.

DIVIDENDS.

Name of Company.	Per Cent.	When Payable.	Books closed. (Days inclusive.)
Railroads (Steam.)			
Keokuk & Des Moines	½	April 15	——— to ———
Street Railways.			
Dartmouth & Westport, New Bedford, Mass. (quar.)	2	April 8	——— to ———
Banks.			
American Exchange National	3½	May 1	Apr. 22 to May 6
German Exchange (annual)	10	May 1	Apr. 15 to Apr. 30
Germania	5	May 1	Apr. 19 to May 1
Greenwich	3	May 1	Apr. 21 to Apr. 30
National City	5 }	May 1	Apr. 19 to Apr. 30
" " (extra)	5 }		
Pacific (quar.)	2	May 1	Apr. 22 to Apr. 30
Trust Companies.			
Kings Co., Brooklyn (quar.)	2½	May 1	Apr. 25 to May 1
Miscellaneous.			
American Cotton, pref	*	May 2	Apr. 23 to May 2
American Radiator, pf. (quar.)	1¾	May 15	——— to ———
Cambria Steel	40c.	May 15	——— to ———
Claflin, H. B., 1st pref. (quar.)	1¼ }	May 1	Apr. 25 to May 1
" " 2d pref. (quar)	1½ }		
Daylight Prism, com. (quar.)	2 }	May 10	——— to ———
" " pref. (extra)	2 }		
Edison Elec. Ill., Boston (quar.)	2	May 1	Apr. 21 to May 1
Pullman's Palace Car (quar.)	1½	May 15	May 2 to May 15
Railway Equip. of Minn	3	May 1	——— to ———
Stand. Dist. & Distrib. pf. (qu.)	1¾	May 2	Apr. 27 to May 1

* At the rate of 8 per cent per annum.

WALL STREET, FRIDAY, APRIL 21, 1899.—5 P. M.

The Money Market and Financial Situation.—Business on the Stock Exchange is apparently getting back to normal conditions after a period of unusual activity and development. Evidence of this is seen this week in the smaller volume of business and the less erratic movement of prices than has been the rule of late. Not that general conditions are less favorable for either activity or development, but the amount of money seeking investment has been reduced by recent heavy purchases, and the speculative demand for stocks is much less urgent than it was a few weeks ago. Naturally at the present level of prices operations will be on a smaller scale than before and during the recent advance.

Railway circles have been interested in the announcement of a new issue of stock by the Great Northern Company and Burlington & Quincy's refunding plan. The stock of both companies advanced, in view of prospective benefits. A steady demand for bills, somewhat in excess of the offerings, has caused an advance in rates for foreign exchange, and the future course of the market is problematical. The money market is slightly easier but has been relatively steady, and has ceased to be the dominant factor in Wall Street that it recently was.

The open market rates for call loans on the Stock Exchange during the week on stock and bond collaterals have ranged from 3 to 6 per cent. To-day's rates on call were 3 to 4½ per cent. Prime commercial paper quoted 3½ to 4½ per cent.

The Bank of England weekly statement on Thursday showed an increase in bullion of £629,864, and the percentage of reserve to liabilities was 40·10, against 38·90 last week; the discount rate remains unchanged at 3 per cent. The Bank of France shows an increase of 2,250,000 francs in gold and 2,060,000 francs in silver.

The New York City Clearing-House banks in their statement of April 15 showed an increase in the reserve held of $2,831,100, and a surplus over the required reserve of $19,471,525, against $15,018,825 the previous week.

	1899. Apr. 15.	Differen'sfr'm Prev. week.	1898. Apr. 16	1897. Apr. 17.
	$	$	$	$
Capital	58,222,700	.....	59,022,700	59,772,700
Surplus	75,872,100	.....	74,259,100	73,953,800
Loans & disc'nts	768,384,200	Dec. 10355200	580,085,400	503,988,200
Circulation	13,948,300	Inc. 19,400	13,939,100	15,454,800
Net deposits	888,478,300	Dec 6,486,400	663,519,300	568,859,200
Specie	188,134,900	Inc. 982,400	147,531,400	86,624,300
Legal tenders	53,456,200	Inc. 1,848,700	55,694,500	102,557,400
Reserve held	241,591,100	Inc. 2,831,100	203,225,900	189,181,700
Legal reserve	222,119,575	Dec. 1,621,600	165,879,925	142,214,800
Surplus reserve	19,471,525	Inc. 4,452,700	37,346,075	46,966,900

Foreign Exchange.—The market for foreign exchange has been decidedly firm on a steady demand and limited supply of commercial bills. Rates have continued to advance.

To-day's actual rates of exchange were as follows: Bankers' sixty days' sterling, 4 84¾@4 85; demand, 4 86¾@4 87; cables, 4 87¼@4 87½; prime commercial, sixty days, 4 84¼@4 84⅛; documentary commercial, sixty days, 4 83½@4 84⅛; grain for payment, 4 84¼@4 84½; cotton for payment, 4 83¾@4 84; cotton for acceptance, 4 84¼@4 84½.

Posted rates of leading bankers follow:

April 21	Sixty days.	Demand.
Prime bankers' sterling bills on London	4 85 @4 86	4 87½@4 88
Prime commercial	4 84¼@4 84½	.....
Documentary commercial	4 83½@4 84½	.....
Paris bankers' (francs)	520 @19 5/16	5 17½@16 13/16
Amsterdam (guilders) bankers	40 @40 1/16	40½@40 3/16
Frankfort or Bremen (reichmarks) b'kers	94¾ @94 13/16	95 5/16@95⅜

The following were the rates of domestic exchange on New York at the under-mentioned cities to-day: Savannah, buying 1-16 discount, selling 75c. per $1,000 premium; Charleston buying par, selling ¼ premium; New Orleans, bank, $1 00 premium; commercial, 50c. discount; Chicago, 10c. per $1,000 premium; St. Louis, par.

United States Bonds.—Sales of Government bonds at the Board include $15,000 4s, coup., 1925, at 130½ to 130½; $80,500 4s, coup., 1907, at 112½ to 113¾; $8,000 4s, reg., 1907, at 112½; $102,000 3s, conp., at 108½ to 109; $2,740 ditto (small bonds) at 108 to 108¼ and $11,000 3s. reg., at 108 to 108⅛. *For yearly range see seventh page following.*

	Interest Periods.	Apr. 15.	Apr. 17.	Apr. 18.	Apr. 19	Apr. 20	Apr. 21.
2s, reg.	Q.-Mch.	* 99½	* 99½	* 99½	* 99½	* 99½	*100
3s, 1918 reg.	Q.-Feb.	*107½	108⅛	*107¾	108	*108	*108
3s, 1918 coup.	Q.-Feb.	108⅝	108⅝	108⅞	108⅝	108⅞	109
3s, 1918, small. reg.	Q.-Feb.	.....	.....	.....	.....	.....	.....
3s, 1918, small. c'p.	Q.-Feb.	*107¾	*107¾	108	108	108¼	108¼
4s, 1907 reg.	Q.-Jan.	*112¼	*112⅜	*112⅜	*112½	*112½	112½
4s, 1907 coup.	Q.-Jan.	*113⅜	113⅝	*113	113¼	113½	*113⅜
4s, 1925 reg.	Q.-Feb.	*x281½	*128½	*128½	*128¾	*128¾	*128⅞
4s, 1925 coup.	Q.-Feb.	* 297⅞	*129½	*129⅝	130⅛	*129¾	130½
5s, 1904 reg.	Q.-Feb.	*x111¾	*111¾	*111¾	*111¾	*111¾	*111¾
5s, 1904 coup.	Q.-Feb.	*113	*113	*113	*113	*113	*113

*This is the price bid at the morning board; no *sale* was made.

State and Railroad Bonds.—Sales of State bonds at the Board are limited to $1,000 North Carolina con. 4s at 108 and $1,000 Virginia fund. debt. 2-3s of 1991 at 83¾.

With few exceptions the market for railway bonds has been generally steady to strong. Transactions at the Exchange were larger in volume than last week and the market was relatively more active than the market for stocks. The eagerness with which high-grade offerings are taken and the advance in some issues indicate that an investment demand still exists. The most conspicuous advance on the active list was that of nearly 7 points in Illinois Central St. Louis division 3s. Rock Island general 4s advanced over 2 points on large transactions. A few issues advanced a point or more, including Central Pacific 1sts, Kansas City Pittsburg & Gulf 1sts, St. Louis & South Western 1sts, Columbus Hocking Valley & Toledo 5s, Texas & Pacific 2nds and Colorado Fuel & Iron 5s. In addition to the above, special activity is noted in Atchison, Baltimore & Ohio, Burlington & Quincy, Detroit City Gas, Northern Pacific, St. Louis & Iron Mountain and Reading bonds.

Stock and Bond Sales.—The following shows the volume of business in stocks and bonds on the New York Stock Exchange for the past week and since January 1.

Sales N. Y. Stock Exch.	Week ending Apr. 21 1899.	Week ending Apr. 21 1898.	Jan. 1 to Apr. 21 1899.	Jan. 1 to Apr. 21 1898.
Government bonds	$219,340	$284,700	$5,041,900	$2,953,000
State bonds	2,000	10,500	1,324,800	435,700
RR. & misc. bonds	20,782,600	4,786,000	378,359,700	259,259,610
Total	$21,003,940	$5,021,200	$384,726,400	$262,648,310
Stocks—No. shares	3,567,390	1,999,990	71,656,718	33,178,896
Par value	$351,080,850	$115,626,850	$6,927,041,550	$3,228,408,475
Bank shares, par val	$11,000	4,000	$220,385	$84,700

We add the following daily record of the transactions:

Week ending Apr. 21, 1899.	Stocks. Shares.	Stocks. Par value.	Railroad, &c. Bonds.	State Bonds.	U. S. Bonds.
Saturday	513,249	$49,629,900	$2,597,500	.....	$50,000
Monday	797,433	78,887,150	3,136,500	$1,000	62,040
Tuesday	698,700	69,378,850	3,009,000	.....	2,540
Wednesday	576,430	56,870,500	4,146,000	.....	73,700
Thursday	558,389	54,735,900	4,017,600	1,000	10,900
Friday	493,173	48,728,550	3,956,000	.....	20,100
Total	3,567,390	$351,080,850	20,787,600	$2,000	$219,240

The sales on the Boston and Philadelphia Exchanges were:

	Boston. Listed shares.	Boston. Unlisted shares.	Boston. Bond sales.	Philadelphia. Listed shares.	Philadelphia. Unlisted shares.	Philadelphia. Bond sales.
Saturday	34,596	3,765	$43,500	21,206	25,235	$67,038
Monday	55,694	8,740	89,100	19,535	53,105	154,377
Tuesday	49,337	4,669	150,880	20,337	66,994	93,745
Wedn'sd'y.	—Lexington Day.—			21,415	37,678	128,506
Thursday	51,440	3,364	216,500	24,278	43,115	135,300
Friday	47,464	3,766	414,300	24,878	39,776	87,640
Total	238,431	24,304	913,880	131,649	264,903	646,636

Railroad and Miscellaneous Stocks.—The stock market has been irregular throughout the week, this feature developing day by day. The volume of business was smaller than of late, steadily declining from over 800,000 shares on Monday and averaging about 615,000 shares per day. The anthracite coal stocks were exceptionally strong, led by Delaware & Hudson which at its highest quotation of the week showed a gain of 7¾ points. This advance is based on the expectation that favorable trade conditions will be maintained. The grangers were also relatively firm, and of this group Burlington & Quincy was the buoyant feature. It sold on Wednesday nearly 5 points above last week's closing price and shows a net gain of 2½ points. St. Paul was stimulated by favorable traffic reports. Great Northern advanced on announcement that stockholders will have the right to subscribe for a percentage of new stock to be issued next month and the preferred more than made up the dividend which came off on Tuesday. Louisville & Nashville was strong on dividend rumors, and with Southern Railway preferred shows a net gain of about 3 points. The local traction stocks were erratic, but generally weak, and these with the industrial list have been, as usual, favorites with the speculative element. Of the latter group Anaconda Copper Mining has become prominent and advanced over 11 points this week. Colorado Fuel & Iron exceeded this, however, having sold up to 55 to day, a gain of over 17½ points. New York Air Brake made an advance of 13 points.

New York Stock Exchange—A Daily, Weekly and Yearly Record.

STOCKS—HIGHEST AND LOWEST SALE PRICES.												STOCKS. N. Y. STOCK EXCH.	Sales of the Week. Shares	Range for year 1899. On basis of 100-sh're lots		Range for previous year (1898).	
Saturday, April 15.		Monday, April 17.		Tuesday, April 18.		Wednesday April 19.		Thursday, April 20.		Friday, April 21.				Lowest.	Highest.	Lowest.	Highest.
												Railroad Stocks.					
*14	16	*14	16	*14	16	*14	16	*14	15	*14	16	Ann Arbor..............	......	14¼ Jan 3	17¼ Jan 14	11 Apr	15 Feb
*36½	38	38	38	*36½	39	*36⅝	39	*38½	39	*38½	39	Do pref.	928	36½ Mar 8	40 Jan 14	34 Jan	40¼ Feb
21⅛	21¼	21⅛	21⅛	20⅞	21	20⅞	21⅛	20½	20¾	20½	20¾	Atch. Topeka & Santa Fe.	10,225	18 Jan 7	24⅛ Feb 23	10¼ Apr	19⅞ Dec
61¼	61⅝	61¼	62⅝	60⅞	61⅝	61	62¼	60⅞	61½	60⅞	61⅛	Do pref	124,461	50⅝ Jan 7	67 Feb 23	22⅞ Mar	52⅝ Dec
74	74	*72	75	73	74	*72	74	73½	73½	*72	73	Balt.&O.,tr.rec.all ins.pd	2,390	66½ Jan 5	75¾ Apr 12	‡12¾ Jan	72⅞ Dec
59¼	60¼	58⅝	59½	58¼	59½	58⅝	59	58½	58⅝	58¼	58⅝	Do new, when issued.	9,411	53¼ Jan 5	61½ Apr 12	31 Oct	58⅛ Dec
77¾	77¾	77	77½	76⅞	76⅝	77	77	76⅞	76⅝	76⅞	76⅛	Do pref., when issued.	4,390	75⅞ Jan 5	79¼ Jan 27	68 Oct	79¼ Dec
*9	9⅝	*9	9½	*9	9½	*9	9½	*9	9½	*9	9½	Balt. & O. S.W. pf., tr. rec.	......	8¼ Feb 3	9⅝ Jan 27	4½ Nov	9⅞ Dec
134	137	129	135	129½	133⅝	131	134¼	130	131⅝	130¼	132	Brooklyn Rapid Transit...	326,291	77¾ Jan 3	137 Apr 15	35 Mar	78¼ Dec
2⅜	2⅜	2	2⅛	2	2⅜	2⅛	2⅜	2	2⅛	2	2⅛	Do rights...........	65,178	2 Apr 17	3¼ Apr 14		
*30	35	*30	35	*30	35	*30	35	*30	35	*30	35	Buffalo Roch. & Pittsburg	......	30½ Mar 24	35 Feb 4	25 Mar	34 Sep
*65	75	*68	75	*68	75	*68	75	*68	75	*68	75	Do pref.	......	73 Mar 15	78 Jan 14	62 May	76½ Sep
87⅛	88	88	88⅝	88⅛	88⅞	88⅝	89	89⅝	89⅞	89⅝	90	Canadian Pacific.........	5,665	84⅝ Mar 15	90⅝ Feb 24	72 Apr	90½ Jan
*57⅞	58⅛	57½	58⅛	57⅞	58	*57⅞	58⅛	57⅞	57⅞	58	58	Canada Southern.........	900	54 Jan 5	70 Jan 23	44½ Mar	58 Dec
118	120	118⅛	119⅝	119	119½	119⅝	120¼	120	121⅛	121	121⅝	Central of New Jersey....	22,699	97 Jan 3	121⅝ Apr 21	83¾ Oct	99 Dec
51⅛	51⅞	51⅛	52	51½	52	51⅝	51⅞	51⅛	51⅛	51¼	51⅝	Cont. Pac., Speyer&Co. ctfs	3,140	¶49½ Apr 7	¶53 Apr 6	......	......
27⅞	27⅞	27	27⅝	27¼	27½	27¼	27⅜	27⅛	27½	27¼	27½	Chesapeake & Ohio........	4,435	24¾ Jan 5	31½ Feb 2	17½ Mar	26⅜ Dec
141⅞	142⅝	142	144	142	144½	144⅝	146⅛	143⅝	145	143⅛	144⅞	Chicago Burl. & Quincy...	218,946	124¾ Jan 7	149½ Feb 18	85¾ Mar	125¼ Dec
......	......	57¼	60¼	60⅛	62¼	62	64½	63⅝	65⅜	64	65	Chicago Consol. Traction.	29,500	57½ Apr 17	65⅜ Apr 20	......	......
*72	73	72⅝	73⅛	73	73	72⅝	72⅞	72⅝	73	73	73	Chicago & East. Illinois...	1,050	59⅝ Jan 4	75 Mar 27	49 Apr	66 J'ne
*122	124	*122	124	......	......	124	124	‡124¼	124¼	124	124	Do pref.	250	112⅝ Jan 3	125 Mar 2	102 Jan	113½ Feb
15⅛	15⅜	15⅛	15⅝	15⅛	15⅜	15⅛	15⅜	15⅝	16	15⅛	16	Chicago Great Western...	22,165	15 Jan 20	20⅝ Jan 23	9½ Feb	18 Aug
90⅝	90⅝	90⅞	92	92	92⅛	92	92¼	90⅛	92¼	92¼	92½	Do 4 p.c. debentures	1,215	88¾ Jan 8	95⅝ Feb 15	[illegible] J'ly	85 Dec
70⅛	70⅛	71	71⅛	71	71½	70	71	71	71	71	71	Do 5 p.c. pref. "A"..	1,816	50⅝ Jan 5	73⅛ Feb 24	[illegible] Mar	54 Dec
36⅝	36⅝	36⅝	36⅝	36¼	36⅝	*36¼	36½	36⅛	36⅛	36¼	36½	Do 4 p.c. pref. "B"..	1,020	29½ Jan 18	37⅝ Mar 28	26 Apr	32 Nov
10	10	9⅝	9⅝	9⅛	9⅞	*9	10	10	11⅝	10⅝	11	Chic. Indianap. & Louisv.	5,881	7⅝ Jan 6	11⅝ Apr 20	7 Feb	11 J'ly
44½	47	47	49	46	47	46	47	47	48	46½	47	Do pref	9,530	31 Jan 4	49 Apr 17	23 Apr	33½ J'ly
127⅞	127⅞	127⅛	128⅝	127⅛	128⅛	128	128⅝	127⅝	128⅜	127⅞	128½	Chicago Milw. & St. Paul..	94,980	120½ Jan 3	133⅝ Feb 20	83½ Apr	120⅝ Dec
‡170	170	‡170	170⅛	‡170	170	‡170⅝	170⅝	170	170	169⅝	169⅝	Do pref.	829	166½ Jan 3	173½ Mar 17	140 Apr	166½ Dec
163	163	162½	162½	160⅛	162⅛	161⅝	161½	160½	162	161½	161½	Chicago & North Western.	2,870	141½ Jan 4	166 Mar 29	118¼ Mar	143½ Dec
*193	196	*192	195	193	193½	*193	195	*192	196	*193	195	Do pref.	200	188 Jan 19	194 Mar 20	168 Jan	191½ Nov
117¼	117⅝	116⅝	118⅝	116⅝	117⅝	117	117¾	116⅛	117¼	116¼	116⅜	Chicago Rock Isl. & Pac..	46,393	113 Jan 7	122½ Jan 27	80 Mar	114⅞ Dec
‡97⅛	97⅛	96⅛	96½	*95	97	*95	97	*95	97	*95	97	Chic. St. P. Minn. & Om...	110	91 Feb 8	100¼ Jan 20	65 Mar	94 Dec
*165	175	*165	175	*165	175	*165	180	*165	180	*165	180	Do pref.	......	170 Jan 16	176 Mar 21	‡148 Jan	170 Nov
20⅛	20½	‡19⅝	19⅝	21	21⅝	21	22	*21	21¼	*20	21	Chic. Terminal Transfer..	3,82[illegible]	7½ Jan 7	25¼ Mar 27	4½ Jan	9⅝ Mar
52	52	‡51½	51½	51⅛	52⅝	51	53	*51⅛	52½	51½	51⅛	Do pref.	2,27[illegible]	36½ Jan 3	56½ Mar 27	22½ Jan	37½ Aug
61⅛	62¼	60⅝	62⅝	60	60⅝	60⅛	61	60⅝	61⅝	60⅝	61⅝	Clev. Cin. Chic. & St. L....	9,916	42½ Jan 4	63½ Apr 10	25 Mar	47½ Aug
*98	98⅛	98	98	98	98	‡98	98	‡97⅝	98	‡96½	98⅛	Do pref.	552	95 Jan 4	102⅝ Jan 26	77½ Mar	97 Dec
*10	13	*10⅛	13	*10½	13	*10⅝	13	*12	13	*11	13	Clev. Lorain & Wheeling..	......	10⅝ Mar 28	16⅝ Jan 26	11¼ Mar	19½ Jan
41	41	*35	44	42⅝	43⅞	*43	44	43	43	43	43	Do pref.	600	40 Apr 13	44½ Jan 5	43 Nov	53½ Sep
*184	......	*184	......	*184	......	*184	......	*184	......	*184	......	Cleveland & Pittsb., guar.	......	184⅝ Mar 6	184⅝ Mar 6	170 J'ne	‡174 Aug
......	......	*6½	8½	*6½	8½	*6½	8½	*6½	8½	*6½	8½	Colorado Mid., vot. tr. ctfs.	......	7 Feb 6	9 Jan 9	5½ J'ne	9 Dec
......	......	17⅝	17⅝	*18	19⅝	*18	19⅝	*18	19⅝	*17	19	Do pref. vot. tr. ctfs.	......	17⅝ Apr 17	22½ Jan 9	14 J'ne	20⅝ Dec
‡6⅝	6⅝	*6½	6⅝	6⅛	6⅝	6⅝	6⅛	6⅛	6⅝	6¼	6⅛	Col. & Sou. (when issued).	3,463	6 Apr 10	8⅝ Jan 6	6⅜ Nov	8⅜ Dec
‡52⅝	53	53⅛	53⅝	‡52⅛	52⅛	53⅛	53⅛	‡52	53⅛	‡51	52	Do 1st pref. (w. i.).	658	49½ Jan 3	58½ Mar 17	43⅝ Nov	50⅝ Dec
‡21⅜	21⅛	‡21⅛	21⅝	‡21⅛	21⅛	21⅛	21⅛	20⅛	21	20	20¼	Do 2d pref. (w. i.).	1,645	18⅝ Jan 3	25 Mar 22	14⅝ Nov	20 Dec
......	......	*8½	9	8⅝	9⅝	9⅝	9⅝	9⅝	10¼	9⅝	10⅝	Col. H.V. & T.J.P.M. ctfs.¶	11,924	‡2½ Jan 6	10⅝ Apr 21	2½ Nov	8¼ Feb
*17	19	*17	19	18	18⅛	18⅝	19	19	19	18	18	Do pref. J. P. M. ctfs.¶	1,650	‡7⅝ Jan 27	20 Mar 30	12½ Dec	25 Feb
118	123	121	123	121	122⅞	122¼	124	124¼	125⅝	123⅝	125	Delaware & Hudson.....	39,285	106½ Jan 3	125⅝ Apr 20	93 Nov	114½ Feb
173	174½	173⅝	175	173⅝	175	173	176	173⅝	176	174	174½	Del. Lack. & Western...	8,268	157 Jan 7	179 Apr 4	140 Oct	159 Feb
*22⅛	23	22⅛	22⅝	22⅛	22⅝	*22¼	23	‡22	23	22⅝	22⅝	Denver & Rio Grande.....	4,005	18½ Jan 7	24⅝ Feb 4	10 Apr	21½ Dec
75⅛	75⅛	75⅛	76	76	76¼	76	76⅛	75⅛	76¼	75⅝	76⅛	Do pref	5,185	68½ Jan 11	76⅝ Feb 2	40 Apr	71⅞ Dec
*19	20	*19	21	19	19	*18⅛	20	*18⅛	19⅛	*18	20	Des Moines & Ft. Dodge..	200	18 Mar 17	23⅝ Jan 3	8½ Apr	23⅝ Dec
*2⅜	3⅛	*2⅝	3⅛	*2⅝	3½	*3	3⅛	......	......	3⅛	4½	Dul. So. Shore & Atl......	900	3 Apr 11	4½ Feb 15	2⅜ Aug	3⅝ Dec
*8⅛	9	*8⅛	9⅛	*8⅛	9⅛	*8⅝	9⅛	9	9	9⅝	10⅝	Do pref	1,450	7⅝ Jan 20	11½ Feb 16	5 Apr	8⅝ Aug
*13⅛	14	*13⅝	14⅝	*13⅛	14	*13⅝	14	*13¼	14	13⅝	13⅛	Erie....................	100	13⅝ Apr 7	16⅝ Jan 19	11 Apr	16⅞ Feb
37⅝	38¼	38⅛	38⅛	38	38¼	38	38	38⅛	38¼	37¼	37⅝	Do 1st pref	1,776	34 Apr 10	42 Jan 24	29¼ Apr	43⅝ Feb
‡18⅝	18⅝	*19	20	*19	20	*19	20	‡19⅝	19⅝	19	19	Do 2d pref.	440	19 Jan 4	22½ Jan 30	15¼ Apr	21⅝ Feb
39	39	*39	39⅝	39	39	39	39	39⅛	39⅛	*38	39¼	Evansv. & Terre Haute ..	500	38 Mar 28	41⅞ Jan 3	22 May	41⅝ Dec
*77½	80	*77½	80	*77½	80	*77½	80	77⅛	77⅛	*77	80	Do pref	183	70 Jan 7	80 Mar 1	40 Jan	72½ Dec
*25	27	*25	27	*25	27	*25	27	......	......	25¼	25¼	Flint & Pere Marquette..	100	17 Jan 4	27 Mar 13	10 Mar	18⅝ Nov
52	52⅛	51⅝	54	54½	54½	54	54	54	54	54	54	Do pref	1,430	43½ Jan 3	54¼ Apr 18	36 Aug	49 Nov
......	......	......	......	......	......	......	......	......	......	......	......	Ft. W. & Den. C., stamped	......	21 Feb 23	25 Jan 5	‡15 Nov	28 Mar
......	......	27	27	......	......	......	......	*26½	27½	*26½	27	Ft. Worth & Rio Grande..	100	14 Feb 1	30 Mar 28	10 May	17½ Dec
193⅝	193⅝	193	193⅛	x191⅞	192½	192½	194⅝	194	195	193⅛	194½	Great Northern, pref.....	11,736	142½ Jan 6	195 Mar 13	†122 J'ly	180 J'ne
......	......	......	......	......	......	......	......	......	......	......	......	Gr'nB.&W., debt cfs. "A"	......	49½ Jan 5	61½ Jan 31	40½ J'ne	50½ Nov
......	......	6	6	......	......	......	......	6	6	......	......	Do debt certfs. "B"	27	5½ Jan 9	9 Jan 26	3½ J'ly	7⅛ Dec
115⅛	115⅛	115¼	115⅝	115	116	115⅝	116	115¼	115¼	115⅛	115⅝	Illinois Central..........	4,360	113½ Mar 3	122 Jan 23	96 Apr	115⅝ Dec
11⅝	11⅝	‡11⅝	11⅝	12	12¼	12⅝	12⅝	12	12	*12	12⅝	Iowa Central..............	1,281	10½ Mar 7	13 Jan 10	7½ Mar	11½ Dec
‡46	46	46⅛	46⅛	*46½	47	*46½	47	46	46	*46	47	Do pref.	275	42⅝ Jan 3	51½ Feb 15	25 Apr	42⅜ Dec
......	......	......	......	‡13	13	13	13	......	......	*13	14	Kanawha & Michigan...	250	7⅝ Jan 13	15 Mar 22	5½ Oct	8 Dec
10	11	10	11	10½	11	10¼	11	10⅝	12	11	12¼	Kan. City Pitts. & Gulf..	24,550	7 Mar 15	18 Jan 6	15 Apr	25½ Dec
*4	5	*4	5	*4	5	*4	5	*4	5	*4	5	Keokuk & Des Moines.....	......	5 Jan 9	5½ Feb 1	3 Jan	5½ J'ne
*15	16	16	16	*15	17	*17	18	*16	18	*16	18	Do pref.	100	15 Mar 2	17⅝ Jan 20	15 May	18½ J'ne
*35	50	*35	50	*35	50	*35	50	*35	50	*35	50	Keokuk & Western........	......	32 Jan 25	32 Jan 25	30 J'ne	34 Jan
*18⅛	19	18	18	*18	19	*18	19	17	17	17⅛	18	Lake Erie & Western....	2,030	15 Jan 16	22½ Jan 27	12 Oct	23½ Aug
68	68	68⅛	68⅛	*68	70	*68	69	69	69¼	69	69¼	Do pref.	1,940	60 Jan 16	75 Jan 27	53 Oct	83 Aug
*200	......	*200	......	*200	......	*200	......	*200	......	*200	......	Lake Sh. & Mich. South...	......	196½ Jan 5	208 Jan 24	170⅝ Jan	215 Dec
80	80	*79	80	*78	80	80	80	......	......	*78	80	Long Island...............	3[illegible]0	56½ Jan 5	85 Apr 4	40 Jan	59½ Aug
65⅝	65⅝	65⅝	66	65⅝	66⅛	66⅛	67¼	66⅛	67½	66½	68⅛	Louisville & Nashville....	96,370	63 Mar 6	69 Jan 27	44 Apr	65½ Dec
125⅝	128⅝	121⅛	127⅜	122⅛	124⅞	123⅝	126¼	123⅛	125⅝	123¼	124⅝	Manhattan Elev., consol	177,273	97 Jan 4	133⅝ Apr 3	90 Oct	120½ Jan
251⅛	254	252	255	247	255½	250⅝	253⅝	248⅛	251¼	248⅝	249½	Metropolitan Street	33,275	187⅝ Jan 11	269 Mar 28	125½ Mar	194⅝ Dec
......	......	......	......	......	......	......	......	......	......	*11½	15	Met. West Side El. (Chic.)	......	......	......	......	......
......	......	......	......	......	......	......	......	45	45	‡45	46	Do pref.	69	45 Apr 20	45 Apr 20	......	......
13	13⅛	12⅞	13⅝	11	12⅛	11⅝	12	11⅝	12	12	14⅝	Mexican Central...........	39,857	6 Jan 7	15⅝ Apr 5	4½ J'ne	7½ Dec
......	......	2⅞	3	2⅛	2⅝	2⅝	3⅛	3⅛	3⅝	3⅛	4	Mexican Nat'l tr. rects...	14,155	1 Jan 6	4½ Apr 5	½ Dec	1½ May
......	......	......	......	......	......	......	......	......	......	......	......	Michigan Central..........	......	112 Jan 13	116 Jan 24	99½ Mar	118 Dec
52	52	51⅝	52⅛	51⅛	52	52⅛	52⅛	52⅛	52⅛	*51⅛	52⅛	Minneapolis & St. Louis...	1,110	35½ Jan 6	54½ Feb 23	24 Mar	38⅝ Dec
*98	100	‡98⅛	98⅛	‡99	99	*98	100	*98⅛	100	*98⅝	99¼	Do 1st pref	100	97½ Jan 9	99⅞ Mar 25	84 May	100 Dec
*83	85	‡84	85	84	84	*83½	85	84	84	84	84	Do 2d pref.	400	73½ Jan 7	90 Feb 23	46 Mar	78½ Dec
*18	20	*18	20	‡23	23	*20	22	*20	22	23⅛	25⅝	Minn. St. P. & S. S. Marie.	930	8⅝ Jan 24	25⅝ Apr 21	6½ Mar	7 Mar
13⅛	13⅛	*13⅛	13⅝	‡13	13	13⅛	13⅛	13⅛	13⅛	13	13	Mo. Kansas & Texas	1,052	13 Jan 25	14½ Jan 30	10 Apr	14½ Jan
40⅝	40⅝	40	41⅛	40	40⅝	40⅛	41	40	40⅝	39¼	40⅛	Do pref.	16,891	36½ Feb 8	42½ Apr 3	28⅝ Mar	41 Jan
51⅝	52⅛	51	52⅛	50⅛	51⅝	51	52⅛	50¼	51⅝	50⅛	51⅛	Missouri Pacific...........	57,764	43½ Feb 8	52⅝ Apr 4	22 Mar	46½ Dec
47⅞	49⅛	48⅛	49⅝	48	49	48⅛	49	*48	49	48⅛	48½	Mobile & Ohio..............	5,420	32 Jan 3	49⅝ Apr 17	24 Nov	32½ Feb
*181	182½	*181	182½	*181¼	183	*181¼	183	*181	183	*181	182¼	Morris & Essex.............	......	176 Jan 3	‡182 Mar 30	‡167½ Jan	‡180 Dec
141	141⅞	140⅝	141⅞	140⅝	141¼	140⅛	141⅛	140	140⅞	139¼	140⅝	N. Y. Central & Hudson..	21,452	121⅝ Jan 3	144⅝ Mar 29	105 Mar	124½ Dec
*13⅛	15	*13½	14	*13⅛	14	14	14	*14	15	*14	15	N.Y. Chic. & St. Louis	200	13⅝ Mar 14	19⅝ Jan 23	11½ Mar	15⅝ Jan
*66	80	*66	80	*66	75	*66	75	*66	75	*66	75	Do 1st pref.	......	65 Mar 7	79 Jan 23	73 Feb	76 Jan
*32	34½	*32	34¼	*32	34½	*32	34	33	33	*32	34	Do 2d pref	160	33 Mar 27	41 Jan 23	28 Mar	40½ Jan
......	......	......	......	......	......	......	......	......	......	......	......	New York & Harlem......	......	‡360 Jan 25	‡390 Mar 14	‡320 Jan	‡352 Oct
......	......	......	......	......	......	......	......	......	......	......	......	N. Y. Lack. & Western....	......	‡139½ Jan 27	‡138½ Mar 11	‡120 Apr	‡128 Nov
215	215	215	216½	‡219⅛	219⅛	220	221⅛	‡220	222	221⅛	222	N. Y. New Haven & Hart	1,484	‡198 Jan 19	‡222 Apr 20	‡178½ Jan	201 Dec
26⅛	28	27⅛	27⅝	27⅛	27⅝	27⅛	27⅞	27⅛	27⅝	27⅛	27⅝	N. Y. Ontario & Western..	27,972	18⅝ Jan 3	28½ Mar 27	13⅝ Apr	19½ Dec
*70	75	*70	75	*70	75	*70	75	*70	75	*70	75	Norfolk & Southern.......	......	‡75 Apr 13	‡75 Apr 13	60 Nov	65 Jan
18⅝	18⅝	18⅝	19	*18	19	19	19⅝	19⅝	19⅛	19⅛	20	Norfolk & Western........	6,832	17⅝ Mar 17	20⅜ Feb 2	11½ Apr	19⅝ Dec
68⅛	68⅝	67⅝	68⅛	67⅛	67⅞	67⅛	68	67⅛	68⅝	67⅛	68	Do pref.	10,430	61⅞ Jan 6	71½ Feb 2	42½ Mar	68⅝ Dec
52⅝	53	52⅝	53⅝	52⅛	52⅛	52⅝	53	52	52⅝	52	52⅛	Nor. Pac. Ry., vot. tr. ctfs.	21,482	42⅝ Jan 7	55½ Feb 16	19 Feb	44½ Dec
78⅝	79	78⅝	79	78⅛	78⅝	78⅛	78⅛	78⅛	79	78⅝	78⅝	Do pref.	5,446	76⅝ Jan 7	81½ Jan 26	56⅜ Mar	79⅞ Sep
......	......	*40	45	*40	45	*40	45	*40	45	......	......	Or. RR. & N. Co. vot. tr. ctfs.	......	43⅞ Apr 4	52 Jan 23	35½ Jan	61½ Aug
......	......	*70	75	‡74	74	*70	75	*70	75	‡69⅛	69⅛	Do pref., vot. tr. ctfs.	29	71 Jan 5	76⅝ Jan 23	65½ Mar	78 Nov
*40	47	*40	46	‡43	44	*40	45	*40	45	*40	45	Pacific Coast Co..........	75	44 Mar 25	51 Jan 26	24⅝ J'ne	48½ Sep
*85	90	*85	90	84½	84½	86	86	*85	88	*85	90	Do 1st pref...........	205	84½ Apr 18	90 Feb 20	79 Dec	91 J'n
*60	65	*60	68	*60	65	*58	62	*58	64	*58	64	Do 2d pref.	......	62½ Mar 22	67⅝ Feb 21	57 Nov	69 Sep
133	133⅛	133	133½	133	133⅜	132⅝	133⅛	132½	133⅝	132¼	132⅞	Pennsylvania..............	13,705	129½ Jan 5	142 Jan 23	110⅝ Mar	123½ Dec

* These are bid and asked prices; no sales on this day. ‡ Less than 100 shares. † Ex div. and rights. ‡ Before payment of assmt. ¶ All assessments paid.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*STREET RAILWAYS, &c.*

Street Railways.	Bid.	Ask.
NEW YORK CITY.		
Bleeck St & Ful F—Stock.	38	42
1st mort 7s 1900...J&J	103	105
B'way & 7th Ave—Stock.	230	235
1st mor 5s 1904...J&D	106	110
2d mor 5s 1914....J&J	114	116
Con 5s 1943—See Stock	Exch	list.
B'way Sur 1st 5s gu.1924	‡115	118
2d 5s int as rental.1905	104	107
Central Crosstown—Stock	255	275
1st M 6s 1922.....M&N	‡127	......
Cen Pk N & E Riv—Stock	185	Nom.
Consol 7s 1902....J&D	‡110	112

Street Railways.	Bid.	Ask.
Christ'p'r & 10th St-Stock	170	175
Col& 9th Ave 5s-See Stock	Exch	list.
Dry D E B & Bat—Stock..	175	190
1st gold 5s 1932...J&D	117	119
Scrip 5s 1915......F&A	102½	104½
Eighth Avenue—Stock...	380	400
Scrip 6s 1914...........	106	....
42d & Gr St Fer—Stock...	400	420
42d St Man & St N Ave..	84	87
1st mort 6s 1910..M&S	117½	118
2d income 6s 1915.J&J	96	99
Lex Av& Pav F 5s-See Stk	Exch	list.
Metropolitan—See Stock	Exch	list.

Street Railways.	Bid.	Ask.
Ninth Avenue—Stock....	170	180
Second Avenue—Stock....	196	200
1st mort 5s 1909..M&N	109	110
Consol. 5s, 1948...F&A	119½	120½
Sixth Avenue—Stock....	202	210
Sou Boulev 5s 1945..J&J	‡112	114
So Fer 1st 5s 1919..A&O	‡110½	112½
Third Avenue—See Stock	Exch	list.
28th & 29th Sts 1st 5s..'96	‡114	116
Twenty-Third St—Stock.	390	410
Deb 5s 1906.........J&J	106	108
Union Railway—Stock...	190	200
Union Ry 1st 5s '42.F&A	‡113	116

Street Railways.	Bid.	Ask.
Westchest 1st 5s '43..J&J	‡110	114
BROOKLYN.		
Atlan. Ave., 1st 5s..A&O	‡107	109
Con 5s g 1931.....A&O	‡112	113
Impt 5s g 1934......J&J	95	96
B. B. & W. E. 5s 1933.A&O	88	95
Brooklyn City—Stock....	247	248
Consol 5s 1941.....J&J	117	118
BklynCrosstn5s1908.J&J	105	......
Brooklyn Elevated	......	......
Bonds (new)............	‡100	......
BklnHgts1st 5s1941A&O	104	......

STOCKS—HIGHEST AND LOWEST SALE PRICES.

Saturday, April 15.		Monday, April 17.		Tuesday, April 18.		Wednesday, April 19.		Thursday, April 20.		Friday, April 21.		STOCKS. N. Y. STOCK EXCH.	Sales of the Week. Shares	Range for year 1899. On basis of 100-sh're lots. Lowest.	Highest.	Range for previous year (1898). Lowest.	Highest.
*4	5	*4	6	*4	6	*4	5	......	......	*4	5	Peoria & Eastern...........	......	4¼ Mar 20	7 Jan 10	3¼ Oct	5¼ Feb
55	55	55	56	56	56	56	56¾	56	56½	*57	58	Pittsb. Cin. Chic. & St. L..	2,070	45 Apr 7	58 Jan 23	39½ Jan	63½ Dec
*82	84½	*82	84½	*82	84½	‡82	82¾	*82	84½	*82	84½	Do pref.	40	80 Feb 10	93 Jan 23	57 Mar	84½ Dec
*......	8	*......	8	*......	8	*6	8	*6	8	*......	8	Pittsb. & West., pref.	......	8 Jan 24	9½ Jan 9	5¾ J'ne	12½ Dec
24	24⅜	24¼	24⅜	24¼	24¼	24⅜	24½	24	24¼	24	24⅜	Reading, voting tr. ctfs..	11,790	20¼ Feb 8	25 Jan 24	15½ Mar	23⅜ Ja
65⅝	67	65¼	66⅜	65⅝	66½	66	66½	65⅞	67	66	66⅞	1st pref., vot. tr ctfs.	66,283	51¾ Jan 7	68¼ Apr 4	36 Mar	54⅜ Dec
35⅝	37	35⅞	36¾	35¾	36½	35¾	36½	35⅝	36¾	36⅛	36⅝	2d pref., voting tr ctfs.	20,070	26½ Jan 7	38¼ Mar 22	17¾ Oct	29 Jan
*34	38	‡33¾	33¾	*33	38	*33	37	*33	38	*33	38	Rio Grande & Western....	60	25½ Jan 4	43½ Feb 8	22 May	32 Aug
*75	77	75	75	‡75¾	75¾	76½	76½	*76	77	*76	77	Do pref.	465	66 Jan 3	79 Mar 17	50¼ Mar	69¼ Aug
*132	......	*132	......	*132	......	*132	......	*132	......	*132	......	Rome Watertown & Ogd..	......	‡128½ Jan 4	‡131½ Mar 28	‡116¼ Ma	128½ Dec
*5	5½	‡4¾	4¾	*5	5½	‡4¾	4¾	5	5	*5	5¾	St. J. & G. Isl. vot. tr. cts.	745	5 Jan 3	6 Jan 9	5¼ Dec	8⅝ Feb
‡49¼	49¾	‡48	48	*47	49	*47	49	*47	49	*46	48	Do 1st pref.	50	45 Mar 23	55 Jan 7	45 Feb	68 J'ne
*13	13¾	*13	13½	*12	13¼	‡13½	13¾	*12	13¾	*12½	13¼	Do 2d pref.	30	10⅝ Mar 22	17¼ Jan 9	13 Dec	23¼ J'ne
11¾	11¾	11¾	12	11⅝	11⅝	11⅞	11⅞	11⅜	11⅝	11¾	11¾	St. L. & S. Fr., vot. tr. ctfs.	2,775	8⅜ Jan 6	14⅜ Feb 1	6 Mar	9½ Nov
*71	73	*71	72	*71	73	*71	73	71	71	*70	72	Do 1st pref.	170	66 Jan 9	75½ Jan 6	52½ Mar	69½ Dec
40	40	39⅝	40	39⅝	39⅝	39⅜	40⅛	39⅛	39⅝	39	39¼	Do 2d pref.	2,145	33¼ Jan 5	44¼ Jan 31	22¼ Feb	35 Nov
12¼	12¾	12¾	12⅝	12⅜	12⅞	12½	12⅜	12¾	12⅞	12⅝	12⅞	St. Louis Southwestern....	11,960	6⅜ Jan 4	13¼ Apr 3	3⅜ Jan	7⅜ Dec
34½	34½	33⅞	34⅝	34	34½	33⅝	34¼	33½	34½	34⅛	34½	Do pref.	11,275	17 Jan 3	35¼ Apr 1	7⅜ Mar	18 Dec
43	43	*42⅜	45	45	47½	45	51	51¼	52⅜	52½	55	St. Paul & Duluth..........	6,510	36 Jan 5	55 Apr 21	18½ J'ly	38½ Dec
102½	102½	102	102	*101	103½	*......	102½	‡102¼	102½	101⅜	101⅜	Do pref.	320	98½ Jan 5	106 Jan 23	78 Apr	100 Dec
33½	34	34	35	34	34½	34⅛	34⅜	33⅝	34⅜	33⅝	34	Southern Pacific Co........	9,415	32½ Mar 6	44 Jan 31	12 Apr	35 Dec
12⅝	12½	12¼	12⅜	12¾	13¼	12⅝	13	12⅞	13¼	12⅞	13⅛	Southern, voting tr. ctfs..	40,320	10¼ Jan 5	14 Jan 16	7 Apr	10¾ Dec
52	52¾	51⅝	52¼	51¾	53⅜	52⅜	53⅜	53	54¼	53	54⅜	Do pref., vot. tr. ctfs.	103,724	40⅞ Jan 4	54¼ Apr 21	23⅝ Mar	43⅝ Dec
24	24¾	23¾	24⅝	23¾	24	23⅞	23⅞	23⅛	23¼	23⅛	23⅜	Texas & Pacific........	17,570	17¼ Jan 5	25⅝ Mar 1	8¼ Mar	20½ Dec
224½	227½	*220	225	*220	225	*220	225	220	220	215	220	Third Avenue (N. Y.)....	1,164	167 Jan 11	242 Feb 27	145 Oct	194½ Feb
*20	25	*20	25	*20	25	*20	25	*20	25	*20	25	Toledo & Ohio Central....	......	20 Jan 21	29 Apr 4	‡12 Aug	25 Sep
*40	50	*40	50	*40	50	*40	50	*40	50	*40	50	Do pref.	......	35 Jan 25	42 Mar 22	35 Aug	48 Oct
70¼	70¾	71	73	72	72¼	71¾	72	72	72	‡77¾	77¾	Twin City Rapid Transit..	8,675	38 Jan 3	73 Apr 17	16½ Jan	36½ Dec
......	......	......	......	......	......	......	......	......	......	*......	140	Do pref.	......	118 Jan 9	141 Feb 24	107½ Dec	107½ Dec
47⅝	47⅞	47⅛	47⅞	46⅝	47¼	46½	47⅜	46⅛	46⅞	46⅜	46⅜	Union Pacific Ry	27,975	41⅜ Jan 7	50⅜ Feb 21	16½ Mar	44⅜ Dec
80⅛	80½	79¾	80⅜	79⅞	80¼	79½	80¼	79⅞	79⅞	79¼	79⅞	Do ...pref.	19,239	72⅞ Jan 6	84½ Jan 23	45⅝ Mar	74⅜ Dec
*12⅛	13	12⅝	12⅝	12⅛	12⅛	12⅜	12⅝	*12⅜	13	12⅜	12⅝	Un. P. D. & G. tr. rec. 2d pd.	4,640	11⅞ Mar 8	14½ Jan 6	⅜ Oct	18⅝ Nov
*8	8⅝	8	8¼	8⅝	8⅝	8¼	8¼	*8	8⅜	8⅛	8⅜	Wabash	1,050	7⅞ Jan 5	8⅞ Jan 24	6¼ Mar	9¼ Aug
24⅛	24¼	24⅛	24⅜	23⅞	24⅛	23⅝	24¼	23⅜	24½	23⅝	23⅞	Do pref.	9,085	21¼ Feb 8	25½ Apr 5	14¼ Mar	24¼ Aug
11⅛	11⅝	‡11¼	11⅛	11¾	11⅛	11⅛	13	13	13¾	13⅜	14½	Wheel. & L. E., 4th ass't pd.	28,335	5⅞ Jan 3	14¼ Apr 21	⅜ J'ly	6⅝ Dec
*31	33	*30	33	32⅜	34	34	36½	35½	36¾	36¼	36⅞	Do pref. 4th do	4,915	27 Jan 24	37 Jan 30	3 J'ly	30⅜ Dec
*59	60⅛	......	......	*60¼	61	61½	63	*61	63	‡63	63	Do 1st pfd. (when iss.)	335	58⅜ Jan 27	64 Jan 30	....	....
......	......	......	......	......	......	......	......	......	......	......	......	Wiscon. Cent., vot. tr. ctfs.	100	1⅛ Mar 13	3 Feb 21	⅛ Jan	3½ Jan
												Miscellan's Stocks.					
*110	115	‡115	115	*110	115	*110	115	*110	116	*110	115	Adams Express..........	26	‡108 Jan 3	‡119 Feb 25	‡97½ Apr	83½ Dec
37	37	36⅝	39¼	38	39½	38½	39½	38¼	38¾	38¼	38⅝	American Cotton Oil....	15,960	33⅜ Mar 6	39¼ Apr 17	15½ Mar	‡38 Nov
92⅞	92⅞	92½	93¼	92⅛	92⅛	93	93	93¼	93½	‡93⅝	93⅝	Do pref.	1,183	88¼ Jan 5	93⅜ Apr 3	66 Mar	88 Aug
*......	47	*......	47	‡40	40	44	45	*44	47	*......	46½	American District Tel	250	33 Jan 3	52½ Mar 3	22 May	‡150 Feb
*140	142	*140	142	141	142½	*140	143	‡142½	142½	‡141	142	American Express........	439	133 Jan 21	‡145 Jan 3	‡116 Ja	39¾ Aug
27½	28¼	27½	27½	‡26¾	26¾	27	27	27⅛	27½	27¼	27¼	American Malting........	1,060	26 Apr 7	37½ Jan 24	24 J'ly	90½ Aug
*......	80	79	79	......	......	79	79	79	79	78	78	Do pref.	1,120	73 Apr 7	87½ Jan 26	76½ J'ly	88 Dec
......	......	......	......	......	......	......	......	55½	59	55	56½	Amer. Smelting & Refining	22,655	55 Apr 21	59 Apr 20	....	....
......	......	......	......	......	......	......	......	92	94½	90½	92½	Do pref.	9,397	90½ Apr 21	94½ Apr 20	....	....
13¾	14½	14⅛	14⅛	13⅞	14¼	14	14¼	14	15½	14⅝	15	American Spirits Mfg.....	15,462	12⅝ Mar 1	15½ Mar 13	6½ Jan	15⅜ J'ne
*39	39¾	39	39¾	38½	38¾	38½	38¾	38¼	40	38⅞	39½	Do pref.	3,935	34⅜ Feb 28	41⅛ Mar 13	16 Mar	41¾ Aug
66	67	65⅜	67½	65⅝	67	66	67	66⅛	66⅞	66	66⅛	Amer. Steel & Wire (new)	54,800	45 Feb 8	71½ Apr 6	....	....
98¼	99	98⅛	99	98	99⅛	99	99	97⅛	98⅞	98⅜	98⅞	Do pref.	4,745	92½ Feb 8	106⅜ Mar 13	....	....
167¾	169¼	164	169½	162¼	165⅛	165	167¾	163⅛	166	164⅛	165¼	American Sugar Refining.	58,539	123¼ Jan 4	182 Mar 20	107½ Mar	146½ Aug
118	118¾	118¼	118¼	118¼	118¼	*......	119	‡118⅛	118¾	118	118	Do pref.	870	110 Jan 16	123 Mar 20	103 Mar	116 Jan
*103	105	*103	105	105	105	‡105	105	‡105	105	*103	106	American Teleg. & Cable..	196	‡98 Jan 4	105 Apr 18	‡88 Mar	‡98½ Dec
47	47¾	47⅞	49	48	49⅛	48	49	48	48⅞	47⅞	48⅛	American Tin Plate	29,970	37⅛ Feb 18	52¾ Apr 4	....	....
*......	94	*93	93⅛	93	93⅛	92	93	92⅛	92⅜	92	92	Do pref.	1,410	88 Apr 5	99½ Feb 8	....	....
225	225	225	227½	......	......	225	225½	225	225½	224	224½	American Tobacco.........	8,365	132½ Feb 17	229½ Apr 5	88¾ Jan	153¾ Sep
*143	147	......	......	‡141	141	145	145	145	145	‡145⅜	145⅜	Do pref.	265	132 Jan 4	150 Mar 6	112¾ Mar	135½ Aug
......	......	102⅛	102⅛	102⅞	102⅞	102⅛	102⅛	102¼	103	102½	102⅛	Do dividend scrip.	335	95 Jan 6	106 Mar 22	78 Mar	101 Sep
44⅛	45⅛	45⅜	48⅜	47⅞	48⅛	48⅜	49⅛	50⅝	53⅜	53	54⅜	Anaconda Copper..........	85,645	42½ Mar 22	55⅜ Apr 20	....	....
*151	153	151⅜	154¾	*153	156	*150	155	*150	155	153	153	Brooklyn Union Gas.......	245	139 Jan 3	160 Mar 17	106 Mar	140½ Dec
10⅛	10⅛	*9⅜	11	*9½	10⅜	*9⅜	......	9⅛	9¼	*9⅛	10⅛	Brunsw. Dock & C. Imp't.	210	9⅜ Apr 5	17¼ Jan 31	7⅛ Oct	14 J'ne
38⅝	45	40⅜	46	41¼	44½	45	49⅛	48½	50⅝	49	55	Colorado Fuel & Iron....	117,805	30⅛ Feb 8	55 Apr 21	17 Mar	32½ Dec
99	103	102	107	104⅜	105	105	110	......	......	110	110	Do pref.	2,175	88 Jan 6	110 Apr 19	65 Aug	90 Dec
13¾	13¾	*13⅛	14	14	15	16¼	18	16½	17⅛	16⅛	17	Col. & Hock. Coal & Iron..	7,350	6⅛ Feb 15	18 Apr 19	4½ J'ly	9¾ Dec
197	198	196	199¾	194¾	196	196⅞	197¼	19[illegible]	197	198	202	Consolidated Gas (N. Y.)..	11,895	185 Apr 10	223¼ Mar 11	164 Oct	205½ J'ne
46½	46½	46	47	46⅜	46⅞	45⅝	46⅜	45¾	46⅛	45½	45⅜	Consolidated Ice..........	3,210	44½ Jan 17	50½ Jan 31	27¼ Mar	52 Sep
*92⅜	94	*92⅛	95⅛	*92⅛	94	*92⅛	94⅛	*93	94	*93	94	Do pref.	100	91½ Jan 13	97 Mar 13	83⅜ Apr	94 Dec
61¼	64⅜	63¼	65⅞	63¼	65¼	63½	64⅝	61	63⅞	59⅜	61⅜	Continental Tobacco	315,722	48 Mar 30	65¾ Apr 17	....	....
89⅜	91⅞	90½	92	91	92	90⅞	91⅜	90½	91⅜	90⅜	91⅜	Do pref.	14,824	85 Mar 24	98¼ Mar 15	....	....
68¾	69	68¼	69⅝	68	67⅝	67¼	69⅜	67⅜	68⅜	67⅜	68⅜	Federal Steel (when iss.)	103,183	46⅜ Feb 8	75 Apr 3	29 Oct	52 Dec
87	87⅛	86⅝	87⅞	86½	86⅞	86⅛	87⅜	86	86⅜	86¼	86⅞	Do pref. do	18,678	78¼ Apr 7	93¼ Apr 3	69⅜ Oct	85½ Dec
116¼	117⅛	117	122	119⅞	119⅞	119¼	119⅛	119	119⅜	119	119¼	General Electric.........	18,172	95⅛ Jan 3	122 Apr 17	76 Sep	97 Dec
69⅜	69⅜	69¼	69⅛	70	70	69⅛	69⅛	69	69⅜	69⅜	69⅞	Glucose Sugar Refining...	8,095	62⅛ Apr 7	76⅜ Mar 20	66⅛ Dec	72½ Dec
109	109	*109	109⅜	‡108⅛	108⅞	109⅜	109⅜	109¼	109⅛	*109¼	110	Do pref.	406	107 Feb 15	110 Jan 14	107½ Dec	109⅜ Dec
104¼	105	105	105	105¼	105⅛	105⅜	105⅛	105⅜	105⅜	105⅛	106	H. B. Claflin Co......	1,610	97 Jan 3	109½ Feb 1	‡87⅜ J'ne	96⅜ Dec
54	55⅜	53⅜	55⅜	54	54⅛	53⅝	55⅛	53⅛	54⅛	53⅛	53⅜	International Paper.....	11,365	49 Apr 7	68½ Jan 23	48 Sep	67 Dec
83⅛	83⅛	83⅜	83⅜	83⅛	83¾	83⅜	83⅜	83¼	83¼	*83	83⅛	Do pref.	1,949	80 Apr 7	93 Jan 5	85 Sep	95 Dec
25⅛	26	24	25⅛	24¾	25½	23	25	22¼	23⅜	20	25⅛	International Silver	5,260	20 Apr 21	36 Feb 27	....	....
*50	56	......	......	56¼	56⅛	55¾	55¾	54¼	54¼	*54	56	Knickerbocker Ice (Chic.)	400	45 Apr 7	63½ Feb 23	54¾ Dec	57 Dec
80	80	80⅛	80⅛	......	......	......	......	80	80	*80	81	Do pref.	800	74¾ Jan 25	84 Feb 17	81 Dec	82½ Dec
‡54⅛	54⅛	*54	55	54	54¾	54⅛	54⅛	54	55	55	55	Laclede Gas (St. Louis).	2,010	51 Mar 4	57½ Jan 9	37½ Mar	54⅜ Aug
*95	100	*95	100	*95	100	*95	100	*96	100	*96	100	Do pref.	......	96 Jan 26	99 Jan 18	85 Mar	96½ Aug
48	49⅛	47⅞	49⅛	47⅛	48	47⅛	48	*47	48	46¼	47⅛	National Biscuit.........	6,712	45½ Apr 21	62 Jan 21	30⅜ Aug	52½ Dec
‡103⅛	103⅛	103	103	‡103⅛	103⅛	102⅜	102⅜	‡103⅛	103⅛	*100	103	Do pref.	362	102 Apr 7	107½ Jan 19	94½ Aug	106 Dec
35	35⅛	34½	34¾	‡35¼	35¼	35	35	34	34¼	*34	35	National Lead............	2,358	32¼ Mar 17	40½ Jan 20	26½ Mar	39⅜ Aug
113	113	[illegible]	113⅜	113	113	113	113	113	113	‡113⅛	113⅛	Do pref.	657	111½ Jan 13	115 Jan 21	99 Apr	114½ Dec
......	......	......	......	......	......	5	5	‡4⅜	4⅜	......	......	Nat. Linseed Oil, tr. certfs	110	4⅛ Mar 15	8½ Jan 12	8½ Dec	9⅛ Dec
*4	6	*4	6	*4	6	*4	6	*4	6	*4	6	National Starch.....	....	4⅛ Mar 17	8⅜ Feb 9	3⅜ Nov	9 Feb
*35	47	*35	47	*35	47	*35	47	43	43	*35	47	Do 1st pref.	100	43 Apr 20	50 Mar 18	60 Mar	80 Jan
*11	20	*11	20	*11	20	*11	20	*11	20	*11	20	Do 2d pref.	......	13 Mar 17	28 Feb 9	12½ Oct	30 Jan
55⅜	56⅞	57½	60⅜	58⅜	60	58⅜	60	59½	60½	59¼	60¼	National Steel	92,768	41 Apr 7	62¼ Apr 5	....	....
92	93	92½	93	92½	92⅞	*92½	93	92½	93	92⅝	93½	Do pref.	3,077	89 Apr 7	95 Mar 28	....	....
*37	40	*37	42	*37	42	*37	42	......	......	*37	40	New Cent. Coal (new stock)	......	37¼ Apr 14	42 Jan 25	40 Oct	48 Sep
184	184	179⅜	180¼	*176	182	180	180	181	181	188	192	N. Y. Air Brake.....	2,820	112 Jan 3	200 Mar 16	14 Apr	120 Sep
10	10⅛	10¼	10⅝	10½	11⅜	11⅛	12⅛	11⅛	11⅜	11⅛	11½	North American Co, ...	70,330	6⅞ Jan 6	12½ Apr 19	4¼ Jan	7⅜ Dec
7⅛	7⅛	*7¼	7⅜	*7	8	7⅛	7⅛	‡7⅛	7⅛	‡7¼	7¼	Ontario Silver............	800	6 Mar 23	7½ Apr 15	3¼ Jan	6¼ Dec
51⅛	52	51½	52¼	51⅛	52	52¼	53⅜	52⅜	53⅜	52¼	53	Pacific Mail.............	30,885	43¼ Jan 4	55 Jan 30	21 Apr	46 Dec
128¼	129¼	127⅛	129½	126⅜	128¼	127¾	128⅜	125⅜	127½	126	126⅜	Peop'l'sGas-L.&C.(Chic.)	62,193	109⅝ Jan 3	129½ Apr 3	86½ Mar	112 Nov
54	55	55	56	53	55	55	55	53⅛	53⅜	53⅛	53⅛	Pressed Steel Car.........	3,160	53 Apr 18	59½ Apr 13	....	....
85	87⅛	86	87	85¼	85¾	83	85⅛	85	85	85	85	Do pref.	2,946	83 Apr 19	90 Apr 13	....	....
161	161	161½	161¼	161⅜	161⅜	*160	161½	‡161¼	161¼	161½	161½	Pullman's Palace Car.	947	156 Jan 30	164⅛ Jan 4	x182 Nov	216 J'ly
3⅜	3⅜	*3	3⅛	*3	3⅜	3¼	3¼	3⅜	3⅜	*2⅜	3	Quicksilver Mining......	300	2⅛ Jan 20	4 Apr 13	1⅜ Sep	3 Dec
13	13	*12⅛	13¼	*12	12⅛	*......	12⅛	*11½	12	*11	12⅛	Do pref.	100	9 Mar 14	14 Apr 14	5 J'ne	11½ Dec
*21¼	22⅛	22⅜	22¾	22¼	22½	22	22⅜	22⅜	22⅜	21⅜	21⅜	Standard Distil. & Distrib.	5,680	21 Jan 3	25½ Jan 16	19¼ Dec	23⅜ Nov
*72⅜	73	72⅜	73	72⅜	72⅜	72⅜	73⅛	73	73	73	73⅛	Do pref.	1,625	71 Apr 7	82½ Jan 10	66⅜ Nov	75 Nov
11	11⅛	11	11	10⅜	11	*10⅜	11¼	*10⅜	11¼	10⅞	10⅞	Standard Rope & Twine..	1,768	8½ Jan 3	12 Jan 10	3½ Jan	10½ Aug
63⅛	65⅛	63⅛	66	63⅜	68	66	68	64	66⅜	64⅛	65⅜	Tenn. Coal Iron & RR ...	121,364	36 Jan 14	69 Apr 18	17 Mar	38⅜ Dec
......	......	‡140	140	......	......	......	......	......	......	......	......	Do pref.	60	111 Jan 4	145 Mar 28	‡80 Aug	105 Dec
*13⅛	15	14¼	14¼	14⅛	14⅛	*13⅛	14⅛	......	......	......	......	Texas Pacific Land Trust..	200	12 Jan 13	15½ Jan 17	5 May	12½ Dec
36⅛	36¼	36½	37	37¼	38	37	37	36⅜	36½	36	36	Union Bag & Paper	2,200	30 Apr 7	45 Mar 28	....	....
83⅛	83⅛	83⅜	84	‡84	84	‡84½	84⅜	83	84	......	......	Do pref.	2,517	82½ Apr 7	89 Mar 29	....	....
......	......	*53	56	*53	56	‡55	55	‡54	55	*53	55½	United States Express....	77	‡52½ Mar 27	60 Jan 12	38 Apr	‡58½ Dec
6⅛	7	6⅛	6¾	*6⅛	7	6⅛	7	6⅛	7	6⅜	7	United States Leather....	8,752	6⅛ Mar 13	8 Jan 23	5¼ Apr	8¼ May
73⅛	74	73⅛	74⅛	73½	73⅜	73⅛	74⅛	73⅜	73⅜	73	73⅛	Do pref.	14,642	69 Mar 2	78 Apr 4	53⅜ Mar	75½ Dec
53⅜	54	53½	54⅜	53¾	53⅞	53¾	53⅜	52	52	51⅜	52⅜	United States Rubber.....	14,100	42⅜ Jan 5	57 Apr 5	14¼ Mar	48¼ Aug
118⅜	119	*115	117	*115	117	117	117	116	116	115⅜	115⅜	Do pref.	704	111 Jan 3	120 Jan 9	60 Mar	118⅜ Dec
‡126	126	*126	128	*126	128	*127	130	‡127	127	‡128½	128½	Wells, Fargo & Co	75	‡125 Jan 10	‡129⅜ Jan 16	‡112½ My	‡131½ De
93⅛	94¼	93⅜	94⅛	94	94	93⅜	94	93	93⅜	92⅝	93⅛	Western Union Teleg'h.	10,871	92 Apr 7	98¼ Jan 24	82½ Mar	95½ Au

* Bid and asked prices; no sales on this day. ‡ Less than 100 shares. ‡ Ex div. of 100 p. c. in bonds. ‖ Old stock.

OUTSIDE SECURITIES (Given at foot of 7 consecutive pages).—*STREET RAILWAYS, &c*

Street Railways.	Bid	Ask.
B'kyn QusCo.&Sub.1st 5s.	‡107½	108½
Consol 5s not guar......	84	......
Btlyn Rap.Tran.—See Sto	ck Ex.	List
Cal.Cem.Gr.&B'kyn1st 6s	112	......
Coney Island & Brooklyn.	270	......
1st 5s 1904.........J&J	103	108¼
5s certfs indbt1910.J&J	101	103
B'k C.& New 5s '39.J&J	‡114	117
Gr.St.&New 1st5s'06A&O	104	106
G'p't & Lorimer St. 1st 6s.	103	......
Kings Co. Elevat.—Stock	3	......
Incomes....	3	4
Bonds—See Stock Exch.	List.	......

Street Railways.	Bid.	Ask.
Nassau Elec pref.........	70	......
5s 1944...........A&O	104	106
1st 4s 1948..........J&J	90	......
NewWmb'g&Flatbx.4½s	103	106
NY& Qus Co 5s 1946.A&O	......	......
Steinway 1st6s1922.J&J	115	......
OTHER CITIES.		
Balt Consol—Stock	......	......
Bridgep Tr-1st 5s '23.J&J	‡106	......
Buffalo Street Ry—Stock.	100	103
1st consol 5s 1931.F&A	116	......
Deb 6s 1932 ......M&N	109	112
Chicago City RR—Stock..	292	295

Street Railways.	Bid.	Ask.
Citizens' St (Ind'nap)—See	Phila	list.
Cleveland City Ry.........	96	100
Cleve City-1st 5s '09.J&J	‡105½	106½
Cleveland Electric Ry....	92	95
Con 5s 1913........M&S	105	107
Columbus (Ohio)—Stock.	76½	78
Con 5s 1932—See Phila	List.	
Crosst'wn—1st 5s.......	107¾	......
Consol Tract'n (N J)—See	Phila.	list.
Lake St (Chic) Elev-Stock	13¼	14½
deb 5s 1928........J&J	‡84½	86
Louisv St Ry—5 p c bonds	119	123
Common........	45½	47

Street Railways.	Bid.	Ask.
Louisv St Ry—Preferred.	107	109
Lynn&Bos-1st 5s '24.J&D	‡112½	114½
Metrop West Side (Chic).	11	13
New 4s 1938.......F&A	......	......
Minneap St Ry-5s '19.J&J	‡107	......
New Orl City Ry—........	......	......
New common	21½	22½
New preferred..........	91	92
North Chicago—Stock..	228	230
1st 5s 1906-16.......J&J	‡115	......
No Shore Tr (Bost)-Com.	15	16
Preferred	85	87
§ Buyer pays accrued	inter	est.

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Akron & Chic Jun. See B&O								
Alabama Cent. See Sou Ry.								
Alabama Mid 1st gu g...1928	M-S	.....	.....	100¾	Mar'99	....	98	100¾
Albany & Susq. See D & H.								
Alleghany Val. See Penn Co.								
Am Dock & I. See Cen of N J								
Ann Arbor 1st g 4s.....1995	Q-J	.....	89	88	89	62	88	90¼
Atch T & S Fe gen g 4s..1995	A-O	101¼	Sale	101	101¾	455	99¾	103¾
Registered.....1995	A-O	.....	.....	101	Mar'99	....	100	102¾
Adjustment g 4s.....1995	Nov†	83	Sale	83	83¼	520	78	85¼
Registered.....1995	Nov†	.....	.....	83	Feb.'99	....	83	83¾
Equip tr ser A g 5s....1903	J-J	.....	.....	.....	.....	....	.....	.....
Chic & St Louis 1st 6s.1915	M-S	.....	.....	.....	.....	....	.....	.....
Atl Av Bklyn imp g 5s..1934	J-J	.....	.....	110	Jan.'99	....	108	110
Atlan & Danv 1st g 5s..1950	J-J	100¼	101¼	101¼	Apr'99	....	100¼	101¼
Atlanta & Char. See Sou Ry								
Austin & N W. See So. Pac.								
Bat Creek & P. See Mich Cen								
Balt & O 1st 6s Pkbg Br.'19	A-O	.....	.....	118	Jan.'99	....	116	116
Trust Co. ctfs. of dep.....	....	.....	.....	115	Nov'98	....	.....	.....
Gold 5s.....1885-1925	F-A	.....	.....	115	Oct.'98	....	.....	.....
Coupons of.....	....	.....	.....	.....	.....	....	.....	.....
Registered.....1885-1925	F-A	.....	.....	120	Jan.'99	....	120	120
Spayer & Co. certif of dep	....	.....	.....	119¼	Mar'99	....	119¼	120¼
Trust Co ctfs of deposit..	....	.....	.....	.....	.....	....	.....	.....
Consol gold 5s.....1988	F-A	.....	.....	118¼	Sep.'98	....	.....	.....
Registered.....1988	F-A	.....	.....	116	Aug'98	....	.....	.....
J P M & Co ctfs of dep..	....	.....	.....	118¾	Oct.'98	....	.....	.....
Trust Co certfs deposit.	....	.....	.....	.....	.....	....	.....	.....
Balt B'lt 1st g 5s int gu.1990	M-N	.....	107¾	105	Dec'98	....	.....	.....
W Va & P 1st g 5s.....1990	A-O	.....	.....	.....	.....	....	.....	.....
Monon Riv 1st gu g 5s.1919	F-A	.....	.....	.....	.....	....	.....	.....
Gen Ohio R 1st e g 4½s 1930	M-S	*109	110	111	Feb'99	....	108¾	112
Col & Cin M 1st ext 4½s 1939	J-J	.....	.....	85	Jan.'99	....	85	85
Ak & C J 1st int gu g 5s.1930	M-N	.....	.....	105	Aug'98	....	.....	.....
Coupons off.....	....	.....	.....	105	Nov'98	....	.....	.....
Pitts & Con 1st g 4s...1946	J-J	.....	.....	107¼	J'ly'98	....	.....	.....
B & O S W 1st gu 4½s.1990	J-J	.....	.....	108	Mar'99	....	107¾	111
B & O S W Ry con g 4½s 1998	J-J	.....	.....	94	Jan.'99	....	93¾	94
1st inc g 5s ser A.....2048	Nov†	.....	.....	33¼	Jan.'99	....	33¼	33¼
Series B.....2048	Dec†	.....	.....	12	Feb'99	....	10¾	13¼
B & O S W Ter Co gu g 5s.'42	M-N	.....	.....	.....	.....	....	.....	.....
Ohio & Miss 1st con 4s.1947	J-J	.....	.....	112	Jan.'99	....	108¼	112
2d consol 7s.....1911	A-O	.....	.....	123	Apr'99	....	122	130¼
1st Spr'gfield Div 7s.1905	M-N	.....	.....	103	Mar'99	....	103	106
1st general 5s.....1932	J-D	.....	.....	89	Feb'99	....	89	89
Beech Creek. See N Y C & H.								
Bel & Car. See Illinois Cent.								
Boonev Bridge. See M K & T.								
Bway & 7th Av. See Met S Ry.								
Bklyn El Tr Co cf 1st g 6s 1924	....	*108	.....	108¾	Apr'99	....	94¼	108¾
Tr Co ctfs 2d g 5s.....1911	....	.....	.....	86	J'ne'99	....	.....	.....
all instal pd.....	....	.....	.....	65	May'98	....	.....	.....
S & BBT Co cfs 1st gu g 5s'41	....	.....	.....	105¼	Apr'99	....	93	105¼
all instal pd.....	....	.....	.....	.....	.....	....	.....	.....
Un El Tr Co cfs 1st gu 5s '37	....	107	.....	106¼	Apr'99	....	94	107
Bklyn Rap Tr g 5s.....1945	A-O	110	Sale	109¾	110¼	40	108	113
Bklyn City 1st con 5s 1916-41	J-J	.....	.....	117½	Apr'99	....	117½	117½
Bklyn Q Co & S con g u g 5s '41	M-N	*107	.....	107¾	108¼	39	105¾	108¼
Bklyn & Montauk. See L Isl.								
Bruns & West 1st g 4s..1938	J-J	.....	.....	.....	.....	....	.....	.....
Buff N Y & Erie. See Erie.								
Buff R & P gen g 5s.....1937	M-S	108¾	.....	109	Apr'99	....	107¼	111
Debenture 6s.....1947	J-J	.....	.....	.....	.....	....	.....	.....
Roch & Pitts 1st g 6s..1921	F-A	.....	.....	127¼	Mar'99	....	127¼	127¼
Consol 1st 6s.....1922	J-D	*128	.....	128	Jan.'99	....	128	128
Cl & Mah 1st gu g 5s..1943	J-J	*130	.....	103	Apr'97	....	.....	.....
uff & Southwest. See Erie.								
Buff St M & S W 1st g 5s.1937	F-A	.....	.....	104	Apr'99	....	101¼	105
Buff & Susq 1st gold 5s..1913	A-O	.....	.....	.....	.....	....	.....	.....
Registered.....1913	A-O	.....	.....	.....	.....	....	.....	.....
Bur C R & N 1st 5s.....1906	J-D	109	.....	109	Mar'99	....	107	109
Con 1st & col tr g 5s...1934	A-O	*114	117	116¼	117	10	111	117
Registered.....1934	A-O	.....	.....	110¼	Feb'99	....	110¼	110¼
M & St L 1st gu g 7s...1927	J-D	.....	.....	.....	.....	....	.....	.....
C R I F & N W 1st g 5s..'20	A-O	.....	.....	105¾	Nov'98	....	.....	.....
1st gold 5s.....1921	A-O	109	.....	105	Jan.'99	....	105	105
Canada South 1st 5s...1908	J-J	110¼	Sale	109¾	110¼	27	108¾	110¼
2d 5s.....1913	M-S	111	.....	111	111	5	109	112
Registered.....1913	M-S	.....	.....	108	Jan.'97	....	.....	.....
Carb & Shawn. See Ills Cent.								
Carthage & Ad. See N Y C & H.								
C R Ia F & N. See B C R & N.								
Cen Branch U P 1st g 4s.194	J-D	92	Sale	91¼	92	12	91	93¾
Central Ohio. See Balt & O.								
Cen RR & B of Ga—Col g 5s '37	M-N	* 95	.....	95	Feb'99	....	95	95
Cent of Ga Ry—1st g 5s..1945	F-A	*117¼	117¾	116¼	Mar'99	....	116¼	118
Registered.....1945	F-A	.....	.....	.....	.....	....	.....	.....
Consol gold 5s.....1945	M-N	97	Sale	96¼	97	220	91¼	97¼
Registered.....1945	M-N	.....	.....	.....	.....	....	.....	.....
1st pref income g 5s...1945	Oct.	.....	4¼	4¼	4¼	22	3¾	4¼
2d pref income g 5s....1945	Oct.	* 12	18	12	18	14	11	15
3d pref income g 5s....1945	Oct.	*.....	7½	7	7	5	6¼	7½
M & N Div 1st g 5s.....1946	J-J	* 97¾	.....	95	Dec'98	....	.....	.....
Mobile Div 1st g 5s.....1946	J-J	*105	.....	96	J'ly'98	....	.....	.....
Mid Ga & Atl Div 5s..1947	J-J	* 98	101	86¼	Sep'98	....	.....	.....
Cent of N J—1st con 7s.1899	Q-J†	.....	.....	102	Mar'99	....	101¾	102
1st convertible 7s.....1902	M-N	*112	.....	112	Jan.'99	....	112	112
Convertible deb 6s.....1908	M-N	.....	.....	112¼	Mar'99	....	112¼	112¼
General gold 5s.....1987	J-J	119¼	Sale	119	119¼	26	113¾	119¼
Registered.....1987	Q-J†	117	118	118¼	118¼	30	112¼	118
Leh & W B C con as 7s.1900	Q-Mu	101	103	100¼	103	5	99¾	103
5s.....1912	M-N	100	.....	99	Mar'99	....	97¾	99
Am Dock & Imp Co 6s.1921	J-J	*.....	116	114¼	Mar'99	....	114¼	115¼
N J South int guar 6s. 1899	J-J	.....	.....	.....	.....	....	.....	.....
Cent Pacific—Ctfs dp A.1898	....	.....	.....	103¼	Mar'99	....	103¼	104¼
Speyer & Co ctfs BCD.1899	....	.....	.....	105	105¼	18	103¼	107
Speyer & Co ctfs dep E.1900	....	.....	.....	.....	.....	....	.....	.....
Speyer & Co ctf FGHL.1901	....	.....	.....	103¼	Mar'99	....	103	107¾
San Joaquin Br g 6s...1900	A-O	.....	.....	108¼	Mar'99	....	108¼	108¼
Guaranteed g 5s.....1938	A-O	.....	.....	120¾	Mar'99	....	120¾	120¾
Speyer & Co cmg cts.....	....	122	Sale	120¼	122	140	112¾	122¼
Land grant gold 5s.. 1900	A-O	.....	.....	107	Apr'99	....	107	110¼
Q & D Div ext g 5s.....1910	J-J	.....	.....	101	Jan.'98	....	.....	.....
Western Pacific g 5s...1899	J-J	.....	.....	104¼	Apr'99	....	103	105
No of Cal 1st gu g 5s..1907	J-J	.....	.....	.....	.....	....	.....	.....
Guaranteed gold 5s.1938	A-O	.....	.....	109¼	Dec'98	....	.....	.....
Charles & Sav 1st g 7s..1936	J-J	.....	.....	.....	.....	....	.....	.....
Ches & O—g. 6s ser. A...1908	A-O†	117¼	118	117	Apr'99	....	116¼	119¼
Gold 6s.....1911	A-O†	*117	121	118¼	Mar'99	....	118¼	121¼

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday. Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
C & O—(Con)—1st con g 5s '39	M-N	*120¼	.....	120	120¼	37	117¾	120¼
Registered.....1939	M-N	*118¼	.....	118¼	Mar'99	....	116¼	118¼
Gen gold 4½s.....1992	M-S	94¾	Sale	94¼	94¾	58	90¾	96¾
Registered.....1992	M-S	.....	.....	92¼	Jan.'99	....	92¼	92¼
R & A Div 1st con g 4s.1989	J-J	*106½	107½	107	107	3	103	107
2d con g 4s.....1989	J-J	.....	.....	97	Dec'98	....	.....	.....
Craig Valley 1st g 5s..1940	J-J	.....	.....	95¼	May'98	....	.....	.....
Warm Spr Val 1st g 5s.1941	M-S	99	102	.....	.....	....	.....	.....
Mis Lex & B S gu g 5s.1902	M-S	101¼	102¾	101¾	Apr'99	....	101¾	104
Chic & Alton sink fd 6s.1903	M-N	110¾	.....	110¾	110¾	1	110	110¾
Lou. & Mo Riv 1st 7s..1900	F-A	.....	.....	104	Feb.'99	....	104	107¾
2d 7s.....1900	M-N	.....	.....	106¾	Feb.'99	....	106¾	106¾
Miss Riv B 1st s f g 5s.1912	A-O	.....	.....	.....	.....	....	.....	.....
Chic Burl & Nor. See C B & Q.								
Chic Burl & Q—Con 7s..1903	J-J	115¾	115¾	115¼	115¼	52	114¾	115¾
Sinking fund 5s.....1901	A-O	.....	.....	105	Mar'99	....	104¾	105
Debenture 5s.....1913	M-N	.....	.....	112¼	112¼	3	111	112¼
Convertible 5s.....1903	M-S	*.....	149	145	143½	28	128¼	151¾
Iowa Div sink fd 5s...1919	A-O	*115¼	.....	111¼	Dec'98	....	.....	.....
4s.....1919	A-O	*105¼	.....	105¼	105¼	6	105	105¾
Denv Div 4s.....1922	F-A	*103	105	103	Apr'99	....	101¼	102¾
Southwestern Div 4s..1921	M-S	.....	.....	100	Apr'99	....	100	105
Chic & Iowa Div 5s.....1905	F-A	.....	.....	.....	.....	....	.....	.....
Nebraska Exten 4s.....1927	M-N	111¼	Sale	111	111¼	37	105¾	111¼
Registered.....1927	M-N	.....	.....	97	May'99	....	.....	.....
Han. & St. Jos con 6s..1911	M-S	121	.....	121¼	Apr'99	....	120	123¾
Chic Bur & Nor 1st 5s.1926	A-O	105¾	.....	106¼	Apr'99	....	106	108
Chic & Ill—1st sf eur 6s.1907	J-D	116¼	Sale	116¼	116¼	1	115¼	116¼
Small.....1907	J-D	.....	.....	.....	.....	....	.....	.....
1st con g 6s.....1934	A-O	133	.....	134	Jan.'99	....	134	134
General con 1st 5s.....1937	M-N	115¼	Sale	115	115¼	10	109¼	115¼
Registered.....1937	M-N	.....	.....	103¼	Nov'98	....	.....	.....
Chic & Ind C Ry 1st 5s.1936	J-J	107	.....	107	Feb'99	....	107	107
Chicago & Erie. See Erie.								
Chic Ind & Louisville—								
Louisv N A & Ch 1st 6s..'10	J-J	*115	.....	116¼	Mar'99	....	114¼	116¼
Chic Ind & L ref g 5s..1947	J-J	95	Sale	97	98	30	93	98
Refunding g 6s.....1947	J-J	110¼	Sale	110	110¼	3	104	110¼
Ch M & St P—1st 7s S g R D '02	J-J	168¾	.....	168	Mar'99	....	161¼	169
1st 7s & gold R D.....1902	J-J	168¾	.....	.....	.....	....	.....	.....
1st Iowa & D 7s.....1899	J-J	168¾	.....	168¾	Apr'99	....	168¾	168¾
1st C & M 7s.....1903	J-J	168¾	.....	168¾	Apr'99	....	160¼	168¾
Chic Mil & St P con 7s.1905	J-J	168¾	.....	168¾	Apr'99	....	160	169
1st I & D Exten 7s.....1908	J-J	168¾	.....	168¾	Apr'99	....	161	168¾
1st Southwest Div 6s.1909	J-J	.....	.....	120¼	Mar'99	....	120¼	121
1st La Crosse & D 5s..1919	J-J	117	.....	115	Nov'98	....	.....	.....
1st So Minn Div 6s.....1910	J-J	123	Sale	121	123	4	118¼	123
1st Hast & D Div 7s...1910	J-J	131	.....	131	131	1	129	131
5s.....1910	J-J	111	.....	109¼	Dec'98	....	.....	.....
Chic & Pac Div 6s.....1910	J-J	121	.....	121¼	Mar'99	....	121¼	123¾
Chic & P W 1st g 5s...1921	J-J	121¾	.....	121¾	122¾	3	118¾	123
Chic & Mo Riv Div 5s.1926	J-J	121¼	Sale	121¼	121¼	7	118¼	121¼
Mineral Point Div 5s..1910	J-J	113	.....	112¼	112¼	5	110	110¼
Chic & L Su Div g 5s..1921	J-J	117	.....	115	Apr.'99	....	.....	.....
Wis & Minn Div g 5s..1921	J-J	119	.....	119¼	119¼	5	119	119¼
Terminal gold 5s.....1914	J-J	116	.....	116¼	117	65	115	117
Far & Sou assd g 5s...1924	J-J	.....	.....	107¼	Jan.'98	....	.....	.....
Cont sink fund 5s.....1916	J-J	.....	.....	106¼	May'97	....	.....	.....
Dak & Gt So g 5s.....1916	J-J	117	120	114	Feb'99	....	112¾	114
Gen gold 4s series A..1989	J-J§	111¾	.....	111¼	111¼	5	108¼	112¾
Registered.....1989	Q-J§	.....	.....	105¼	Feb.'99	..	.....	.....
Mil & No 1st M L 6s..1910	J-D	.....	.....	121	Dec'98	....	.....	.....
1st consol 6s.....1913	J-D	128¼	.....	126	Jan.'99	....	126	126
Chic & Northw—Con 7s.1915	Q-F	144¾	.....	144	144¼	4	143	145
Gold 7s.....1902	J-D	113	.....	114	Apr'99	....	113	114¼
Registered.....1902	J-D	113	.....	114	Apr'99	....	113	114
Sinking fund 6s..1879-1929	A-O	.....	120	120	Feb'99	....	116	120
Registered.....1879-1929	A-O	.....	.....	117¼	Oct.'98	....	.....	.....
Sinking fund 5s..1879-1929	A-O	106	.....	107	107	10	105¾	110¼
Registered.....1879-1929	A-O	.....	.....	105¾	Mar'99	....	105¾	109
Sinking fund deb 5s...1933	M-N	123	.....	122	Mar'99	....	122	123
Registered.....1933	M-N	.....	.....	119¼	Dec'98	....	.....	.....
25-year debenture 5s..1909	F-N	111	.....	111¼	Apr'99	....	110	111¼
Registered.....1909	M-N	.....	.....	109¼	Mar'98	....	.....	.....
30-year debenture 5s..1921	A-O	*118	.....	118	Apr.'99	....	117¼	118
Registered.....1921	A-O	.....	.....	117¾	Feb.'98	....	.....	.....
Extension 4s.....1886-1926	F-A	*106	.....	105¼	105¼	15	106	109
Registered.....1886-1926	F-A	.....	.....	106¼	Feb'99	....	106¼	108¼
Gen gold 3½s.....1987	M-N	*105	.....	105¼	Apr'99	....	103¾	105
Registered.....1987	Q-N	.....	.....	103	Nov'98	....	.....	.....
Escan & L Sup 1st 5s..1901	J-J	.....	.....	107¾	May'98	....	.....	.....
Des Mo & Minn 1st 7s.1907	F-A	.....	.....	.....	.....	....	.....	.....
Iowa Midland 1st 8s...1900	A-O	.....	.....	108	Oct.'98	....	.....	.....
Winona & St Pet 2d 7s.1907	M-N	*127¼	.....	.....	.....	....	.....	.....
Mil & Mad 1st 6s.....1905	M-S	*.....	116	117¼	Feb'99	....	117¼	117¼
Ott C F & S P 1st 5s..1909	M-S	*111	.....	111	Jan.'99	....	111	111
North Illinois 1st 5s...1910	M-S	112	.....	105	Apr.'98	....	.....	.....
Mil L S & W 1st g 6s..1921	M-N	*140	144	140¼	Apr'99	....	140	142
Convertible deb 5s..1907	F-A	.....	.....	105¼	Feb'97	....	.....	.....
Ext & Imp s f g 5s...1929	F-A	*119¼	.....	121¼	Apr'99	....	117¾	121¼
Mich Div 1st gold 6s.1924	J-J	135	.....	138	Dec'98	....	.....	.....
Ashland Div 1st g 6s 1925	M-S	138	.....	140	Mar'99	....	140	143¾
Incomes.....1911	M-N	.....	.....	112	Apr.'98	....	.....	.....
Chic Rock I & Pac 6s....1917	J-J	*134	.....	133¼	Mar'99	....	131¼	133¾
Registered.....1917	J-J	*133	.....	134	Apr'99	....	132¼	134
General gold 4s.....1988	J-J	110	Sale	107¼	110	189	104¾	110
Registered.....1988	J-J	.....	.....	107¾	Apr'99	....	105¾	107¾
Des M & Ft D 1st 4s..1905	J-J	* 98	.....	98	Mar'99	....	98	98
1st 2½s.....1905	J-J	* 80	85	85	Mar'99	....	85	85
Extension 4s.....1905	J-J	* 93	.....	83	Mar'97	....	.....	.....
Keok & Des M 1st 5s..1923	A-O	.....	114	113¼	Apr'99	....	109¼	113¼
Small.....	A-O	.....	.....	100	Apr'97	....	.....	.....
Chic & St L. See Als & T H.								
Chic St L & N O. See Ill Cent.								
Chic St L & Pitts. See Pa Co.								
Chic St P M & O con 6s..1930	J-D	138	139¼	139	139¼	6	136	139¼
Ch St P & Min 1st 6s..1918	M-N	137	.....	137	Apr'99	....	136¼	138
Nor Wisconsin 1st 6s..1930	J-J	.....	.....	140	Mar'99	....	140	140
St P & S City 1st g 6s.1919	A-O	131	.....	131	131	2	131	134
Chic Ter Transfer g 4s..1947	J-J	100	101	100	101	168	98¼	101
Ch & West I 1st s f g 6s.1919	M-N	*105	.....	106	J'ne'97	....	.....	.....
General gold 6s.....1932	Q-D	*120	125	120¼	Mar'99	....	120¼	120¼
Chic & West Mich Ry 5s.1921	J-D	.....	.....	.....	.....	....	.....	.....
Coupons off.....1921	....	.....	.....	.....	.....	....	.....	.....
Cin H & D con g 4½s.1905	A-O	.....	.....	119	Oct.'97	....	.....	.....
2d gold 4½s.....1937	J-J	.....	.....	103¼	Oct.'97	....	.....	.....
Cin D & I 1st g g 5s..1941	M-N	113¼	.....	112¾	Mar'99	....	112	112¾
C I St L & C. See C C C & St L.								
Cin S & C. See C C C & St L.								
City & S Ry Balt 1st g 5s.1922	J-D	.....	.....	.....	.....	....	.....	.....

Gas Securities.	Bid.	Ask.
N Y Gas, Ht Heat & Pow..	.....	.....
Gold 5s (when issued)..	89¼	92
N Y & East River Gas—		
1st 5s 1944.....J&J	113	115
Consol 5s 1945.....J&J	109	111
Nor Un 1st 5s 1927..M&N	94	96
Standard Gas—Common.	138	144
Do preferred.....	150	.....
1st 5s 1930.....M&N	116	118
BROOKLYN.		
Brooklyn Un Gas—N Y Stock Exch		
1st con 5s—N Y Stock Exch.		
Williamsburg Gas—1st 6s	101	103

Gas Securities.	Bid.	Ask.
OTHER CITIES.		
Baltimore Consolidat—See Balt. List		
Bay State Gas.....	3	4½
Incomes.....	.....	.....
Boston United Gas Bonds—Boston List		
Buffalo City Gas—		
Stock.....	12½	13½
1st 5s Bonds.....	85	90
Chicago Gas—See N Y Stock Exch.		
Cleero Gas Co 1st 6s.....	103	109
Incinnati Gas & Coke....	305	313

*No price Friday; these are latest bid and asked this week. † Due July. ‡ Due Nov. § Due June. ¶ Due Jan. ‖ Bonds due May. a These are option sale.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*GAS SECURITIES, &c.*

Street Railways.	Bid.	Ask.
Prov & Pawt'ck-1st 5s '32	108	110
Richm Ry & Elec-1st 5s '20	74	80
Rochester Ry.....	23	24
Deb 6s 1911..... M&S	90	95
2d 5s 1923..... J&D	50	55
Con 5s 1930..... A&O	107	112
So Side El (Chic)—Stock.	73	79
Un'd Tr & Elec (Prov)—St'k	90	91
1st 5s 1923 ..... M&S	114	115
West Chicago st.....	103	104
Con 1936..... M&N	§ 97¼	97¼
Worcester (Mass) Tr-Com	22	22¼
Preferred.....	103	107

Gas Securities.	Bid.	Ask.
NEW YORK.		
Central Union Gas—		
1st 5s	$105	.....
Con Gas (NY)—Stock—N Y Stk Exch		
Deb 5s 1906.....M&N	108	110
Equit Gas.....	116	118
1st 6s 1899.....F&A	‡101	102¼
Con. 5s 1938.....M&S	‡116	118
Mutual Gas.....	315	395
N. Amsterdam Gas, Com.	38	38¼
Pref.....	63	66
1st consol 5s.....	‡103	104

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan 1. Low.	High.
Clearfield & Mah. *See* BR&P.								
Clev Ak & C eq & 2d g 6s...1930	F-A	.....	.....	.....	.....	....	.....	.....
Cl & Can 1st 5s tr rec...1917	J-J	90	Sale	90	90	52	70¼	91
C C C & St L—Gen g 4s...1993	J-D	* 94	95	94¼	95	55	87¾	98
Cairo Div 1st gold 4s..1939	J-J	*.....	97	*91¼	Dec'98	....	.....	.....
St L Div 1st col tr g 4s.1990	M-N	*101¼	104	102	Mar'99	...	99¾	103¾
Registered.....1990	M-N	.....	.....	90	Mar'98	....	.....	.....
Spr & Col Div 1st g 4s.1940	M-S	.....	.....	.....	.....	....	.....	.....
W W Val Div 1st g 4s.1940	J-J	.....	.....	87	Aug'98	....	.....	.....
Cin W & M Div 1st g 4s.1991	J-J	.....	.....	95¼	Feb '99	....	95	95¼
Cin I St L & C 1st g 4s.1936	Q-F	*103¼	.....	103¼	Mar'99	....	102	104
Registered 1936	Q-F	.....	.....	.....	.....	....	.....	.....
Consol 6s.....1920	M-N	.....	.....	.....	.....	....	.....	.....
Cin S & Cl con 1st g 5s.1928	J-J	.....	.....	114	Oct.'97	....	.....	.....
Ind Bl & W 1st pf 7s..1900	J-J	.....	.....	107¼	Feb'97	....	.....	.....
O Ind & W 1st pf 5s...1938	Q-J	.....	.....	.....	.....	....	.....	.....
Peo & East 1st con 4s.1940	A-O	84¼	Sale	83¼	84¼	159	82¾	88¼
Income 4s.....1990	Apr	31	Sale	31	32	44	23	33
Sl C C & Ind 1st s f 7s...1899	M-N	*102	.....	102¼	Feb '99	....	102	102¼
Consol 7s.....1914	J-D	.....	.....	137¾	Dec'98	....	.....	.....
Consol sinking fd 7s...1914	J-D	.....	.....	.....	.....	....	.....	.....
General consol gold 6s.1934	J-J	.....	.....	158¾	Nov'98	....	.....	.....
Registered 1934	J-J	.....	.....	.....	.....	....	.....	.....
C&S 1st M C C C & 7s.1901	A-O	.....	.....	105¾	Feb'99	....	105¾	105¾
Cl Lor & Wh con 1st 5s.1933	A-O	.....	.....	107	Dec'98	....	.....	.....
Clev & Marietta. *See* Pa RR.								
Clev & Mahon Val g 5s..1938	J-J	130	.....	130	Feb '99	....	128	130
Registered 1938	Qu-J	.....	.....	.....	.....	....	.....	.....
Clev & Pitts. *See* Penn Co.								
Col Mid'l—1st g 2-3-4s.1947	J-J	.....	.....	63¾	64¼	37	63¾	69
1st g 4s.....1947	J-J	72¾	Sale	72¼	72¾	7	70¼	76
Col & 9th Av. *See* Met St Ry.								
Colum & Greenv. *See* So Ry.								
Col H V & Tol—Con g 5s.1931								
J P M & Co ang cfs $85 pd.	.....	77¾	Sale	74	77¾	173	70	80
G. g. 6s., J P M ctfs stpd...	.....	29	32	30¼	31	5	30	34
Gen. lien g. 4s, do....1996	.....	53	.....	.....	.....	....	.....	.....
Registered, do.....1996	.....	.....	.....	.....	.....	....	.....	.....
Col & Cin Md. *See* B & O.								
Col Conn & Term. *See* N&W.								
Conn & Pas Rivs 1st g 4s.'43	A-O	.....	.....	.....	.....	....	.....	.....
Dak & Gt So. *See* C M & St P.								
Dallas & Waco. *See* M K&T.								
Del Lack & Western 7s..1907	M-S	124	.....	124	Nov'98	....	.....	.....
Syr Bing & N Y 1st 7s.1906	A-O	128	.....	126	J'ly '98	....	.....	.....
Morris & Essex 1st 7s.1914	M-N	144	.....	144	Mar'99	....	143	144
7s.....1900	J-J	*103	.....	107	Sep.'98	....	.....	.....
7s.....1871-1901	A-O	107	.....	111	Mar'99	....	110¼	111
1st con guar 7s.....1915	J-D	143	147	143¼	Mar'99	....	143	143¼
Registered 1915	J-D	.....	.....	140	Oct.'98	....	.....	.....
N Y Lack & W 1st 6s..1921	J-J	137½	.....	138¼	Mar'99	....	138	138¼
Construction 5s.....1923	F-A	117	.....	118¼	Apr'99	....	117	118¼
Warren 2d 7s.....1900	A-O	.....	.....	108	Aug'98	....	.....	.....
Del & Hud 1st Pa Div 7s.1917	M-S	142	.....	146	Sep.'98	....	.....	.....
Registered.....1917	M-S	.....	.....	143	May'97	....	.....	.....
Alb & S 1st con gu 7s 1906	A-O	120¼	Sale	120¼	120¼	3	120¼	120¼
Registered.....1906	A-O	*119	.....	.....	.....	....	.....	.....
Gold 6s.....1906	A-O	114¼	.....	117¼	Mar'99	....	117¼	117¼
Registered.....1906	A-O	*114¼	.....	114¼	114¼	2	114¼	117¼
Rens & Sar 1st 7s.....1921	M-N	158	.....	158	Mar'99	....	151	158
Registered 1921	M-N	*149¼	.....	141	May'98	....	.....	.....
Del Riv RR Bge. *See* Pa RR.								
Den Con Tr Co 1st g 5s..1933	A-O	87¼	100	99	Jan.'99	....	90	92
Den Tram Co con g 6s.1910	J-J	.....	.....	.....	.....	....	.....	.....
Met Ry Co 1st gu g 6s.1911	J-J	.....	.....	.....	.....	....	.....	.....
Den & R Gr 1st gold 7s..1900	M-N	.....	.....	108¼	Mar'99	....	107	109
1st cong 4s.....1936	J-J	*101¾	.....	101	101¾	34	100	101¾
1st con g 4½s.....1936	J-J	*.....	110	109	Mar'99	a6	108¾	109½
Improvement gold 5s.1928	J-D	*.....	108	106	106¾	17	109¼	109½
Des M & Ft D. *See* C R & I P.								
Des M & Minn. *See* Ch & N W.								
Des M Un Ry 1st g 5s...1917	M-N	105	.....	104¼	Oct.'98	....	.....	.....
Det M&Tol. *See* L S & M So.								
Det & Mack 1st lien g 4s.1995	J-D	.....	.....	.....	.....	....	.....	.....
Gold 4s.....1995	J-D	.....	.....	.....	.....	....	.....	.....
Dul & Iron Range 1st 5s.1937	A-O	.....	.....	109	Apr '99	....	107¼	111
Registered.....1937	A-O	.....	.....	.....	.....	....	.....	.....
2d lien mortgage 5s...1916	J-J	.....	.....	.....	.....	....	.....	.....
Dul Red W & S 1st g 5s.1938	J-J	.....	.....	93¼	Feb.'99	....	.....	.....
Dul So Shore & Atl g 5s.1937	J-J	114¼	.....	114	Apr'99	....	111¾	115
East of Minn. *See* St P M & M.								
East T Va & Ga. *See* So Ry.								
Elgin Jol & E 1st g 5s...1941	M-N	*109¼	.....	109¼	Apr'99	....	104¾	109½
Ellis Lex & B S. *See* C & O.								
Elm Cort & No. *See* Leh&N Y.								
Erie 1st ext g 4s.....1947	M-N	117	.....	117	Apr'99	....	115¼	123¼
2d ext gold 5s.....1919	M-S	*119¼	.....	119¼	Aug'98	....	.....	.....
3d ext gold 4½s.....1923	M-S	*114	.....	112	Nov'98	....	.....	.....
4th ext gold 5s.....1920	A-O	*119	.....	121	Jan.'99	....	121	121
5th ext gold 4s.....1928	J-D	106	.....	106¼	Apr'99	....	106¼	106¼
1st consol gold 7s.....1930	M-S	*142	.....	142	Apr'99	....	142¼	145¾
1st consol gold fd 7s..1930	M-S	*.....	140	143	Dec'98	....	.....	.....
Long Dock con gold 6s.1935	A-O	138	.....	139¼	Apr'99	....	139¼	139¼
Buf N Y & Erie 1st 7s.1916	J-D	*141	145	140	Feb'99	....	140	140
Buff & S W gold 6s.....1908	J-J	.....	.....	.....	.....	....	.....	.....
Small	J-J	.....	.....	.....	.....	....	.....	.....
Jeff RR 1st gu gold 5s.1909	A-O	104	.....	106	Feb '99	....	106	106
Chic & Erie 1st g 5s...1982	M-N	*116	116¼	116	116¼	11	111¼	116¼
Coal & RR 1st c gu 6s.1922	M-N	.....	.....	.....	.....	....	.....	.....
Dock & Imp 1st cur 6s.1913	J-J	117	.....	.....	.....	....	.....	.....
N Y & Green L gu g 5s.1946	M-N	.....	.....	109	Oct.'98	....	.....	.....
Erie 1st con g 4s pr bds.1996	J-J	.....	94¼	93¼	94	68	92¼	95
Registered.....1996	J-J	.....	.....	93¾	Mar'99	....	93	93¾
1st con gen lien g 4s.1996	J-J	73	.....	73¼	73¾	37	71¾	77
Registered.....1996	J-J	.....	.....	.....	.....	....	.....	.....
N Y B & W—1st ref 5s.1937	J-J	110	Sale	109¾	110	14	107	110
2d gold 4½s.....1937	F-A	.....	.....	92½	Aug'98	....	.....	.....
General g 5s.....1940	F-A	98¼	Sale	97¼	98¼	38	95	99
Terminal 1st g 5s.....1943	M-N	.....	.....	111	Oct.'98	....	.....	.....
Regis $5,000 each.1943	M-N	.....	.....	.....	.....	....	.....	.....
Wilk & Eas 1st gu g 5s 1942	J-D	*106	108	107¼	107¼	1	98¾	107¼
Mid R RofN J 1st g 6s 1910	A-O	.....	.....	122	Mar '99	....	122	122
Evans & L Sup. *See* C & N W.								
Eureka Springs 1st g 6s.1933	F-A	.....	.....	65	Nov'97	....	.....	.....
Ev & T H 1st con 6s.....1921	J-J	*123¾	.....	121¼	Jan.'99	....	121¼	121¼
1st general gold 5s.....1942	A-O	108¾	Sale	108¾	108¾	11	100¼	106¼
Mt Vernon 1st 6s.....1923	A-O	.....	.....	.....	.....	....	.....	.....
Shull Co Br'ch 1st g 5s..1930	A-O	.....	.....	.....	.....	....	.....	.....
Evans & Ind 1st con gu g 6s..1926	J-J	99¼	Sale	98	99¼	25	98	103¼
Fargo & So. *See* Ch M & St P.								

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Flint & Pere M g 6s....1920	A-O	122¼	.....	122¼	122¾	9	120¼	124
1st consol gold 5s.....1939	M-N	102	.....	103	103	5	100¼	103¼
Ft Huron Div 1st g 5s.1939	A-O	103	.....	103	103¾	25	100	106
Fla Cen & Pen 1st g 5s..1918	J-J	.....	.....	101	Mar'99	....	101	101
1st land gr ext gold 5s.1930	J-J	.....	.....	.....	.....	....	.....	.....
Consol gold 5s.....1943	J-J	.....	.....	.....	.....	....	.....	.....
Ft S & V B Bge. *See* St L&SF.								
Fort St U D Co 1st g 4½s 1941	J-J	.....	.....	105	Mar'98	....	.....	.....
Ft W & D C—1st g 4-6s.1921	J-D	93¼	Sale	84	85¼	67	82	87¾
Ft W & Rio Gr 1st g 4-4s.1928	J-J	* 64¾	65	64¼	65¼	16	62	66¾
Fulton Elev. *See* Kings Co El.								
Gal Har & S A. *See* S P Co.								
Gal H&H of '92 1st 5s.1913	A-O	103	105	103	103	5	99¼	103
Ga & Ala Ry 1st pf g 5s.1945	A-O	*104¼	.....	106	Dec'98	....	.....	.....
Ga Car & No 1st gu g 5s.1929	J-J	*103	.....	100	Jan.'99	....	100	100
Georgia Pacific. *See* So Ry.								
Grand Rap & Ind. *See* Pa Co.								
Han & St J. *See* C B & Q								
Housatonic. *See* N Y N H & H.								
Houst E & W T 1st g 5s.1933	M-N	.....	103¼	104¼	104¼	5	97¼	104¼
Hous & Tex Cen. *See* So P Co.								
Illinois Cent 1st g 4s...1951	J-J	*113¼	.....	107¾	107¾	2	107¾	114
Registered.....1951	J-J	.....	.....	112¼	Nov'98	....	.....	.....
1st gold 3½s.....1951	J-J	104	Sale	104	107¾	7	103¼	107¾
Registered.....1951	J-J	.....	.....	102¼	Apr.'98	....	.....	.....
1st gold 3s sterling.....1951	M-S	.....	.....	.....	.....	....	.....	.....
Registered.....1951	M-S	.....	.....	.....	.....	....	.....	.....
Coll Trust gold 4s.....1952	A-O	*105	.....	104¾	106	88	104¾	107
Registered.....1952	A-O	.....	.....	104¾	Jan.'99	....	104¾	104¾
L N O & Tex gold 4s 1953	M-N	*105¼	105¾	105¼	107	37	103	107
Registered.....1953	M-N	.....	.....	101	Mar'98	....	.....	.....
Coll tr 3-10 gold 4s....1904	J-J	*100	.....	100¾	Sep.'98	....	.....	.....
Registered.....1904	J-J	.....	.....	.....	.....	....	.....	.....
Western Line 1st g 4s.1951	F-A	107¾	.....	104	Feb'99	....	104	104
Registered.....1951	F-A	.....	.....	.....	.....	....	.....	.....
Louisville Div g 3½s..1953	J-J	104¾	Sale	101¼	104¾	332	98¾	104¾
Registered.....1953	J-J	.....	.....	.....	.....	....	.....	.....
St Louis Div g 3s.....1951	J-J	* 90	.....	85	91	205	81	91
Registered.....1951	J-J	.....	.....	.....	.....	....	.....	.....
Gold 3½s.....1951	J-J	104	Sale	100¾	104	14	94	104
Registered.....1951	J-J	.....	.....	.....	.....	....	.....	.....
Cairo Bridge gold 4s..1950	J-D	.....	.....	.....	.....	....	.....	.....
Registered.....1950	J-D	.....	.....	.....	.....	....	.....	.....
Middle Div reg 5s.....1921	F-A	117	.....	.....	.....	....	.....	.....
Spring Div 1st g 3½s.1951	J-J	.....	.....	.....	.....	....	.....	.....
Registered.....1951	J-J	.....	.....	.....	.....	....	.....	.....
Chic St L & N O g 5s..1951	J-D	.....	.....	126¾	Feb'99	....	120	126¾
Registered.....1951	J-D	.....	.....	123	Sep.'98	....	.....	.....
Gold 3½s.....1951	J-D	* 99¼	101	100	100	5	100	100
Registered.....1951	J-D	.....	.....	.....	.....	....	.....	.....
Mem Div 1st g 4s.....1951	J-D	.....	.....	104¼	Feb '99	....	104¼	104¼
Registered.....1951	J-D	.....	.....	.....	.....	....	.....	.....
Bellev & Car 1st 6s.....1923	J-D	121¼	.....	121	Feb '99	....	121	121
St L Sou 1st gu g 4s...1931	M-S	.....	.....	94¾	Dec'98	....	.....	.....
Carb & S 1st g 4s.....1932	M-S	.....	.....	90	Nov'98	....	.....	.....
Ind Bl & W. *See* C C C & St L.								
Ind Dec & W 1st g 5s....1935	J-J	105¼	.....	105	Mar'99	...	102¼	105
Ind Ill & Ia 1st ref g 5s..1948	A-O	106	Sale	105¼	106	14	104¼	108
Int & Gt No 1st gold 6s.1919	M-N	124¼	....	125¼	126	6	124¼	126
2d gold 5s.....1909	M-S	93	Sale	92¼	93	13	92	97
3d gold 4s.....1921	M-S	59¼	60	60	Mar '99	...	60	63
Iowa Central 1st gold 5s.1938	J-D	109¼	Sale	109¼	110	9	107	110
Iowa Midland. *See* Ch & N W.								
Jefferson RR. *See* Erie.								
Kal A & G R. *See* L S & M S.								
Kan & Mich. *See* Tol & O C.								
K C & MR&B 1st gu g 5s.1929		.....	.....	.....	.....	....	.....	.....
K C P & G 1st & col g 5s.1952		66¾	Sale	65	67	467	63	75
Kan C & Pac. *See* M K & T								
Kansas Mid. *See* St L & S F								
Kentucky Cent. *See* L & N								
Keok & Des M. *See* C R I & P.								
Kings Co El ser A 1st g 5s '25	J-J	88	90	85	Mar'99	....	65	85
Ful El 1st gu g 5s ser A.'29	M-S	87¼	90¼	89	Apr'99	....	59	89
Knoxville & Ohio. *See* So Ry.								
Lake Erie & W 1st g 5s.1937	J-J	120¾	Sale	120¾	121	11	116¼	121
2d gold 5s.....1941	J-J	108¼	Sale	108	108¼	11	103¼	110
North Ohio 1st gu 5s..1945	A-O	100	103	105	Mar'99	....	100	105
L S & M S. *See* N Y Cent.								
Leh Val (Pa) coll g 5s .1997	M-N	.....	.....	104	Aug'98	....	.....	.....
Registered 1997	M-N	.....	.....	.....	.....	....	.....	.....
Leh V N Y 1st gu g 4½s..1940	J-J	107¼	.....	107	107	2	105¼	107
Registered 1940	J-J	.....	.....	.....	.....	....	.....	.....
Leh V Ter Ry 1st gu g 5s 1941	A-O	.....	.....	113¼	Mar'99	....	113	113¾
Registered 1941	A-O	.....	.....	109½	J'ly '97	....	.....	.....
L V Coal Co 1st gu g 5s..1933	J-J	.....	.....	96	Feb '99	....	96	96
Registered.....1933	J-J	.....	.....	.....	.....	....	.....	.....
Leh & N Y 1st gu g 4s ..1945	M-S	91	.....	93	Feb '99	....	91¼	93
Registered.....1945	M-S	.....	.....	.....	.....	....	.....	.....
El C & N 1st gu 1st pf 6s.1914	A-O	.....	.....	.....	.....	....	.....	.....
Gold guar 5s.....1914	A-O	.....	.....	101	Sep.'97	....	.....	.....
Leh & Wilkesb. *See* Cent NJ.								
Leroy & Caney Val. *See* Mo P.								
Lex Av & P F. *See* Met St Ry.								
L R & M 1st g 5s 1987 Tr ctfs.	...	.....	40	35¼	35¼	1	33	37
Long Dock. *See* Erie.								
Long Isl'd—1st con g 5s.1931	Q-J	122	.....	123	124	8	120	124
1st con g 4s 1931	Q-J	103¼	.....	.....	.....	....	.....	.....
General gold 4s.....1938	J-D	101	102	100	Apr '99	....	98	100
Ferry 1st gold 4½s....1922	M-S	100	.....	100	Mar '99	....	99	101
Gold 4s.....1932	J-D	.....	.....	.....	.....	....	.....	.....
Debenture gold 5s.....1934	J-D	* 95	.....	.....	.....	....	.....	.....
N Y & R B 1st g 5s....1927	M-S	*100	.....	100	Jan.'99	....	100	100
2d income.....1927	Sep.	.....	.....	.....	.....	....	.....	.....
N Y B & M B con g 5s..1935	A-O	*108	.....	107	Jan.'99	....	107	107
Bklyn & Mon 1st g 6s.1911	M-S	*115	.....	.....	.....	....	.....	.....
1st 5s.....1911	M-S	*108	.....	.....	.....	....	.....	.....
Nor Sh b 1st con g gu 5s..'32	Q-O	* 95	.....	.....	.....	....	.....	.....
N Y Bay Ex R 1st gu g 5s'43	J-J	.....	.....	.....	.....	....	.....	.....
Montauk Ex gu g 5s...1945	J-J	.....	.....	.....	.....	....	.....	.....
La & Mo Riv. *See* Chi & Alt.								
L E & St L Con cons g 5s Tr certs	....	63	66	65	65	10	50	72
General gold 4s.....1943	M-S	* 7¼	.....	9	Mar'99	....	6	10
Lou & Nash—*See* Cecil Br 7s 1907	M-S	.....	.....	106	Nov'97	....	.....	.....
N O & M 1st g 6s 1930	J-J	*131¼	.....	131¼	Apr'99	....	129¾	131¼
2d gold 6s.....1930	J-J	.....	.....	129	129	1	117	129
N H & Nash 1st g 6s...1919	J-D	115¼	.....	117	Nov'98	....	.....	.....
General gold 6s.....1930	J-D	119¼	.....	119¾	120¼	10	117¼	121
Pensacola div gold 6s.1920	M-S	109	.....	107	107	1	107	107
St L div 1st g 6s.....1921	M-S	.....	.....	125	Dec'98	....	.....	.....

*No price Friday; these are latest bid and asked this week. † Bonds due August. ‡ Bonds due April. § Bonds due January. ‖ Bonds due July. a Option sale.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*GAS SECURITIES, &c*

Gas Securities.	Bid.	Ask.
City Gas (Norfolk Va).....	45	50
1st 6s	§101	.....
City H & L (Paterson) 5s.	.....	94
Columbus (O) Gas—Stock	96	99
1st 5s 1932.....J&J	§105	107
Consolid Gas (N J)—Stock	20	23
1st 6s 1936.....J&J	83	85
Consol Gas (Pitts).....	42	42¾
Pref.....	59	61
Bonds 5s.....	114	.....
Consum Gas (J City)—Stk	107	109
1st 6s.....M&N	105	110
Detroit Gas—*See* N Y Exch. list.		

Gas Securities.	Bid.	Ask.
Fort Wayne (Ind)—Stock	79	81
1st 6s 1925.....J&J	100	102
Grand Rapids—Stock.....	103	105
1st 5s 1915.....F&A	103	105
Hartford (Ct) Gas L....25	† 43	.....
Indiana Nat & Ill Gas—Stk	59	62
1st 6s 1908 ..... M&N	71	74
Indianapolis Gas—Stock.	106	107
1st 6s 1920.....M&N	106	107
Jersey City Gas Light....	210	.....
Laclede Gas—N Y Stock	Exch.	
Lafayette (Ind) Gas—Stk	70	74
1st 6s 1924.....M&N	83	86

Gas Securities.	Bid.	Ask.
Logansprt & Wab Val—Stk	70	74
1st 6s 1925 .....J&D	71	74
Madison (Wis) Gas—Stck	63	67
1st 6s 1926.....A&O	§105	108
Ohio & Indiana—Stock...	56	60
1st 6s 1926 .....J&D	72	75
Peoples Gas & Coke—N Y	Stock	Exch
Philadelphia Co—*See* Boston List.		
St Joseph (Mo).....	45	46
5s 1937.....J&J	93¼	95
St Paul Gas—Stock.....	48	49
Consol 5s 1944 ....M&S	§ 85	87½
Syracuse Gas—Stock.....	17	19

Gas Securities.	Bid.	Ask.
Syr'se Gas—1st 5s '46.J&J	79	81
Western Gas (Milw)	97	99
5s—*See* N Y Stock Exch list.		
Teleg. & Teleph.		
American Dist Tele—NY	Stock	Exch
American Tel & Cab—NY	Stock	Exch
Central & South Amer....	110	113
Ches & Poto Teleph—Stk	75	78
Bond 5s.....	103	106
Commercial Cable.....	184	186
Commer Union Tel (NY)..	.....	118
Empire & Bay State Tel...	75	77

‡And interest. †Price per share.

BONDS N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold No.	Range since Jan. 1. Low.	High.
Lex & Nash (Con.)								
St. Louis Div 2d g 3s..1980	M-S	.....	70	.....	.....	....	.....	.....
Nash & Dec 1st 7s.....1900	J-J	104	.....	107	Nov'98	....	.....	.....
Sink fd (S&A) g 6s.....1910	A-O	.....	.....	.....	.....	....	.....	.....
S & N A con gu g 5s.....1936	F-A	*108	108¾	108¾	Apr'99	....	108¾	108¾
Gold 5s.....1937	M-N	110¼	.....	109¾	Apr'99	....	107¾	110¼
Unified g 4s.....1940	J-J	97	Sale	96¾	97	16	94¾	97
Registered.....1940	J-J	.....	.....	.....	.....	....	.....	.....
Col tr 5-20 g 4s 1905-18	A-O	98¾	Sale	98¾	98¾	78	98¾	101
Pens & Atl 1st gu g 6s.1921	F-A	112	.....	112	Apr'99	...	111	112
Coll trust g 5s.....1931	M-N	109	.....	110	110	6	108	110
L&N&M&M 1st g 4½s.1945	M-S	110	.....	108	Jan.'99	....	108	108
N Fla & S 1st gu g 5s ..1927	F-A	107⅝	Sale	107⅝	107⅝	18	106¼	109¼
Kentucky Cent g 4s...1987	J-J	* 95	.....	95¼	Apr'99	....	91	95¼
L Cin & Lex g 4½s....1931	M-N	.....	.....	103	Jan.'98	....	.....	.....
L & Jeff Bge Co gu g 4s.1945	M-S	.....	.....	.....	.....	....	.....	.....
L N A & C. *See* C I & L.								
Louis Ry Co 1st con g 5s.1930	J-J	.....	.....	109	Mar'98	....	.....	.....
Mahon Coal. *See* L S & M S.								
Manhattan Ry con 4s.1990	A-O	111⅛	Sale	111⅛	111⅞	380	95	112¾
Metropol El 1st g 6s...1908	J-J	120	Sale	119¾	120	48	116	120
2d 6s.....1899	M-N	103	.....	103¼	Apr'99	....	102¼	103⅛
Man S W Colonial g 5s..1934	J-D	.....	.....	.....	.....	....	.....	.....
Market St C Ry 1st g 6s.1913	J-J	.....	.....	.....	.....	....	.....	.....
McK'pt & B V. *See* P McK&Y								
Metropolitan El. *See* Man Ry.								
Met St Ry gen c tr g 5s..1997	F-A	121¼	Sale	121¼	121¼	38	118⅝	124
Bway&7th Av 1st c g 5s.1943	J-D	123	123¾	124	Mar'99	....	122	125¼
Registered 1943	J-D	.....	.....	.....	.....	....	.....	.....
Col & 9th Av 1st gu g 5s.1993	M-S	.....	127	125	125	5	123¾	127
Registered 1993	M-S	.....	.....	.....	.....	....	.....	.....
Lex Av & P F 1st gu g 5s.'93	M-S	126	Sale	126	126	3	124	126¾
Registered	M-S	.....	.....	.....	.....	....	.....	.....
Mex Cent con gold 4s...1911	J-J	.....	.....	88¾	Jan.'99	....	88¾	88¾
1st con income g 3s...1939	J'ly	.....	.....	16¼	Apr'99	....	16¼	16¼
2d con income g 3s....1939	.....	11¼	Sale	9¾	12¼	196	9¾	13¼
Equip & coll g 5s.....	A-O	.....	.....	.....	.....	....	.....	.....
Mex Internat 1st con g 4s.'77	M-S	88	Sale	87¼	88	71	84¼	88¾
Mex Nat 1st gold 6s.....1927	J-D	.....	.....	.....	.....	....	.....	.....
2d inc 6s A|Cp stmpd.1917	M-S	.....	.....	.....	.....	....	.....	.....
P 2d income gold 6s B..1917	Ap.1	.....	.....	14	Apr'99	....	14	14
Mex North 1st gold 6s..1910	J-D	.....	.....	97	Feb'97	....	.....	.....
Registered 1910	J-D	.....	.....	.....	.....	....	.....	.....
Mich Cent. *See* N Y Cent.								
Mid of N J. *See* N Y Sus & W								
Mil El Ry & L 30-yr g 5s.1926	F-A	.....	.....	105¼	Feb.'99	...	103¼	105¼
M L S & W. *See* Chic & N W								
Mil & Mad. *See* Chic & N W								
Mil & North. *See* Ch M & St P								
Mil & St P. *See* Ch M & St P								
Min & St L gu. *See* B C R & N								
Minn & St L—1st g 7s..109	J-D	148¼	.....	150	150	1	145	150
1st cons gold 5s.....1934	M-N	114¾	.....	115	115	9	110¼	115
Iowa ex 1st gold 7s...1909	J-D	.....	.....	125	Jan.'99	....	125	125
South West ex 1st g 7s.'10	J-D	.....	.....	127	Jan.'99	....	127	127
Pacific ex 1st gold 6s.1921	A-O	.....	.....	128	Dec'98	....	.....	.....
M & P 1st 5s st 4s int gu..'38	J-J	.....	.....	.....	.....	....	.....	.....
M S M & A 1st g 4s int gu.'26	J-J	.....	.....	.....	.....	....	.....	.....
M St P & S S M con g 4s int gu'38	J-J	.....	.....	.....	.....	....	.....	.....
Minn St Ry 1st con g 5s.1919	J-J	.....	.....	.....	.....	....	.....	.....
Minn Un. *See* St P M & M.								
Mo Kan & Tex—1st g 4s.1990	J-D	94	Sale	93¼	94	298	91¾	95¼
2d gold 4s.....1990	F-A	68¼	Sale	67¾	68¼	183	65¼	71
1st exten gold 5s.....1944	M-N	* 88	.....	88¾	88¾	4	82	90
M K & T of T 1st gu g 5s.'42	M-S	.....	87¾	87¾	88	79	86	90
K C & Pac 1st g 4s....1990	F-A	77	80	79	79	10	75¾	82
S Dal & Wa 1st gu g 5s.1940	M-N	.....	.....	95	95	4	88	95
Boonev Bd. Co gu g 7s..'06	M-N	.....	.....	.....	.....	....	.....	.....
Tebo & Neosho 1st 7s.1903	J-D	.....	.....	.....	.....	....	.....	.....
Mo K & E 1st gu g 5s...1942	A-O	*103	.....	103¼	103	19	101¼	106
Mo Pac—1st con g 6s...1920	M-N	120	121	120¾	120¼	28	108¾	121
2d 7s.....1906	M-N	116	.....	114¾	Mar'99	....	114¾	115¾
Trust g 5s..... 1917	M-S	99	Sale	99	99¾	216	91¼	100¼
Registered 1917	M-S	.....	.....	.....	.....	....	.....	.....
1st coll gold 5s.....1920	F-A	93¼	Sale	93¼	93¼	15	88	93¾
Registered 1920	F-A	.....	.....	.....	.....	....	.....	.....
Pac R of Mo 1st ex g 4s.'38	F-A	107¼	Sale	107	107¼	31	106	107¼
2d extended gold 5s.1938	J-J	.....	.....	115	115	3	111¼	115
Verd V I & W 1st g 5s..'26	M-S	.....	.....	.....	.....	....	.....	.....
Leroy & C V A L 1st g 5s '26	J-J	.....	.....	.....	.....	....	.....	.....
St L & I Mt 1st ext g 4½s.'47	F-A	105¼	.....	105¼	105¼	2	105¼	105¼
2d ext g 5s.....1947	M-N	106¾	.....	107	Apr'99	....	106¼	107⅛
Ark Branch ext g 5s.1935	J-D	106	.....	106¾	Apr'99	....	105¾	106¾
Gen con ry & ld grt g 5s '31	A-O	110¼	Sale	109¾	110¼	739	105	112
Gen con stamp gtd g 5s '31	A-O	.....	.....	111¼	Mar'99	....	110	111¼
Miss Riv Bdge. *See* Chic & Alt								
Mob & Birm prior lien g 5s.'45	J-J	.....	.....	.....	.....	....	.....	.....
Small.....	J-J	.....	.....	.....	.....	....	.....	.....
Income gold 4s.....1945	J-J	.....	.....	.....	.....	....	.....	.....
Small.....		.....	.....	.....	.....	....	.....	.....
Mob & Ohio new gold 6s..'27	J-D	.....	129¾	129	129¾	16	128	129¾
1st extension gold 6s.1927	Q-Ja	.....	129	117	Feb'99	....	117	118⅛
General gold 4s.....1938	M-S	87¼	Sale	86¾	88	17	82¼	88
Montgom Div 1st g 5s.1947	F-A	106¼	Sale	107¾	108¼	43	106	108¼
St L & Cairo gu g 4s..1931	J-J	.....	.....	.....	.....	....	.....	.....
Mohawk & Mal. *See* N Y C & H								
Monongahela Riv. *See* B & O								
Mont Cent. *See* St P M & M.								
Montauk Ext. *See* Long Is.								
Morgan's La & T. *See* S P Co.								
Morris & Essex. *See* Del L & W								
Nash Chat & St L, 1st 7s.'13	J-J	131	.....	128¾	Apr'99	....	128	128¾
2d 6s.....1901	J-J	.....	.....	105¾	Nov'97	....	.....	.....
1st con gold 5s.....1928	A-O	106	Sale	105¾	106	34	105¼	106¾
1st 6s T & Pb.....1917	J-J	.....	.....	.....	.....	....	.....	.....
1st 6s McM M W & Al.1917	J-J	.....	.....	.....	.....	....	.....	.....
1st gold 6s Jasper Beh.1923	J-J	.....	.....	115	Mar'99	....	115	115
Nash Flor & Shef. *See* L & N								
New H & D. *See* N Y N H & H								
N J June RR. *See* N Y Cent.								
N J Southern. *See* Cent N J.								
New & Cin Bdge. *See* Penn Co								
N O & N E prior lien g 6s.1915	A-O†	.....	.....	.....	.....	....	.....	.....
N Y B & Man Bch. *See* L I.								
N Y Bay Exten RR. *See* L I.								
N Y Cent & H R—1st 7s.1903	J-J	.....	115	114¼	Apr'99	....	114¼	117¾
Registered.....1903	J-J	.....	116	114¼	114¼	90	114¼	117¾
Debenture 5s of.1884-1904	M-S	*108	.....	108	108	1	107¾	112¾
Registered....1884-1904	M-S	*108	.....	113¾	Jan.'99	....	113¾	113¾
Reg deb 5s of ...1889-1904	M-S	*108	.....	109¾	Sep.'97	....	.....	.....

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold No.	Range since Jan. 1. Low.	High.
N Y Cent (Con.)								
Debenture g 4s..1890-1905	J-D	*104¾	.....	104	Dec'98	....	.....	.....
Registered.....1890-1905	J-D	.....	.....	104¾	Feb.'99	....	.....	.....
Debt certs ext g 4s.....1905	M-N	*104¾	.....	107¾	Feb.'99	....	105¼	107¾
Registered.....1905	M-N	*108	.....	104¾	J'ne'98	....	.....	.....
G 3½s.....1997	J-J	.....	113¼	112¼	113¾	58	110¼	113¾
Registered.....1997	J-J	*112¾	.....	112¼	Apr'99	....	111¾	112¼
Lake Shore col g 3½s.1998	F-A	100¼	Sale	100	100¼	461	99¾	102¾
Registered 1998	F-A	100	.....	99¾	100¼	128	98	100¼
Mich Cent coll g 3½s..1998	F-A	98¼	Sale	98¼	98¾	58	98	102
Registered 1998	F-A	99¼	.....	99	Apr'99	....	97¼	99¼
Harlem 1st 7s.....1900	M-N	*100	.....	106	Mar'94	....	106	106
Registered 1900	M-N	*102½	.....	106	Mar'99	....	106	106¼
N J June R gu 1st 4s .1986	F-A	103	.....	103	May'97	....	.....	.....
Registered 1986	F-A	.....	.....	.....	.....	....	.....	.....
West Shore 1st 4s gu.2361	J-J	114¼	Sale	114¼	114¼	40	110¼	114¼
Registered 2361	J-J	114¼	Sale	114	114¼	15	109¾	114¼
Beech Crk 1st gu g 4s.1936	J-J	110	.....	108	Nov'98	....	.....	.....
Registered 1936	J-J	.....	.....	108	J'ne'98	....	.....	.....
2d gu gold 5s.....1936	J-J	.....	.....	.....	.....	....	.....	.....
Registered.....1936	J-J	.....	.....	.....	.....	....	.....	.....
Clearfield Bitum Coal Corp								
1st s f int gu g 4s ser A.'40	J-J	.....	.....	95	J'ly'98	...	.....	.....
Small bonds series B..'40	J-J	.....	.....	.....	.....	....	.....	.....
Gouv & Oswe 1st gu g 5s.'42	J-D	.....	.....	.....	.....	....	.....	.....
R W & Og con 1st ext 5s.'22	A-O‡	128¼	129¾	128¼	128¼	14	126¼	129
Nor & Mont 1st gu g 5s.'16	A-O	.....	.....	.....	.....	....	.....	.....
R W & O T R 1st gu g 5s.18	M-N	.....	.....	.....	.....	....	.....	.....
Oswe & R 2d gu g 5s..1915	F-A‡	*113¼	.....	113	Apr'99	....	113	113
Utica & Blk Riv gu g 4s.'22	J-J	111	.....	107	Aug'98	....	.....	.....
Moh & Mal 1st gu g 4s.1991	M-S	.....	.....	.....	.....	....	.....	.....
Cart & Ad 1st gu g 4s.1981	J-D	.....	.....	.....	.....	....	.....	.....
N Y & Put 1st con gu g 4s.'93	A-O	.....	.....	.....	.....	....	.....	.....
N Y & North 1st g 5s..1927	A-O	*.....	136	133¾	Dec'98	....	.....	.....
Lake Shore & Mich South—								
Det Mon & Tol 1st 7s1906	F-A	.....	.....	131	Apr.'98	....	.....	.....
Lake Shore divid 7s.1899	A-O	.....	.....	102¾	Feb'99	....	102¾	102¾
Consol 1st 7s.....1900	J-J	.....	.....	106¼	Apr'99	....	105¼	107
Registered 1900	Q-Ja	.....	.....	106¼	Feb'99	....	105¼	106¼
Consol 2d 7s.....1903	J-D	117	.....	117¼	Apr'99	....	115¼	117¼
Registered.....1903	J-D	117	118	116¼	Jan.'99	....	115¼	116¼
Gold 3½s.....1997	J-D	111	Sale	110	111	25	108	111
Registered.....1997	J-D	.....	.....	106	Jan.'99	....	106	106
Cin & S 1st g L S&M 5s'01	A-O	104¼	.....	108¼	Dec '97	....	.....	.....
K A & G R 1st g c 5s.1938	J-J	.....	.....	.....	.....	....	.....	.....
Mahon C'l RR 1st 5s.1934	J-J	126	.....	131	Oct.'98	....	.....	.....
Mich Cent—1st con 7s1902	M-N	119	.....	119	Mar'99	....	119	119
1st con 5s.....1902	M-N	105¾	.....	104¼	Dec'98	....	.....	.....
6s.....1909	M-S	120	.....	122	Feb.'98	....	.....	.....
5s.....1931	M-S	127	.....	121¼	J'ne'98	....	.....	.....
Registered 1931	Q-M	.....	.....	125¼	Jan.'98	....	.....	.....
4s.....1940	J-J	104	.....	106¼	Feb.'98	....	.....	.....
Registered 1940	J-J	.....	.....	108	Jan.'98	....	.....	.....
Bat C & St 1st gu g 3s..'49	J-D	.....	.....	.....	.....	....	.....	.....
N Y Chic & St L 1st g 4s.1937	A-O	106	Sale	106	106¼	30	105¾	108
Regist'red 1937	A-O	105	.....	105¼	105¾	56	105¼	105¼
N Y & Greenw Lake. *See* Erie								
N Y & Har. *See* N Y C & Hud.								
N Y Lack & W. *See* D L & W								
N Y L E & W. *See* Erie.								
N Y & Man Bch. *See* Long Is.								
N Y & N E. *See* N Y N H & H								
N Y N H & Hart 1st reg 4s.'03	J-D	.....	.....	104¼	Oct.'97	....	.....	.....
Convert deb certs $1,000..	A-O	191	Sale	182	191	138	178	191
Small certfs $100.....		.....	.....	184	184	....	179	184
Housatonic R con g 5s.1937	M-N	.....	.....	126¼	Aug'98	....	.....	.....
N H & Derby con 5s...1918	M-N	.....	.....	.....	.....	....	.....	.....
N Y & N H 1st 7s.....1905	J-J	130¾	.....	130¾	Apr'99	....	130	130¾
1st 6s.....1905	J-J	114¾	.....	114¾	Apr'99	....	114	114¾
N Y & North. *See* N Y C & H.								
N Y O & W con 1st g 5s.1939	J-D	107¼	Sale	107	107¼	29	106	107¼
Refunding 1st g 4s....1992	M-S‡	104	Sale	103¾	104¼	29	103	106
Regis $5,000 only...1992	M-S‡	.....	.....	101¼	Nov'98	....	.....	.....
N Y & Put. *See* N Y C & H.								
N Y & R B. *See* Long Isl.								
N Y S & W. *See* Erie.								
N Y Tex & M. *See* So Pac Co.								
North Illinois. *See* Chi & N W.								
North Ohio. *See* L Erie & W.								
Northern Pacific—								
Gen 1st RR & L G s f g6s.'21	J-J	*.....	120	119¼	Apr'99	....	114¼	120
Registered.....1921	J-J	.....	.....	117	Oct '98	....	.....	.....
St P & N P gen g 6s...1923	F-A	131	.....	131¾	Dec'98	....	.....	.....
Registered ctfs.....1923	Q-F	.....	.....	130	Sep.'98	....	.....	.....
Prior lien r & l g g 4s..1997	Q-J	103¾	Sale	103¾	103¾	569	101¾	104
Registered.....1997	Q-J	103¾	Sale	103¾	103¾	1	103¾	105⅞
General lien g 3s.....2047	Q-F†	68½	Sale	67¾	68½	126	67	70
Registered 2047	Q-F†	.....	.....	.....	.....	....	.....	.....
Wash Cent 1st g 4s...1948	Q-M	93¼	Sale	93	93¼	10	90	93¼
Nor Pac Ter Co 1st g 6s.1933	J-J	119	Sale	118	119	8	113	119
Nor Ry Cal. *See* Cent Pac.								
Nor Wis. *See* C St P M & O.								
Nor & South 1st g 5s....1941	M-S	.....	.....	102	J'ne'98	....	.....	.....
Nor & West gen g 6s....1931	M-N	*130	.....	136¼	Feb '99	....	130	136¼
New River 1st g 6s....1932	A-O	*125	.....	128	Nov'98	....	.....	.....
Imprvmt & ext g 6s....1934	F-A	*123¼	.....	117¼	Aug'98	....	.....	.....
C C & T 1s gu g 5s....1922	J-J	*107	.....	101	Feb '97	....	.....	.....
Scio V&N E 1st gu g4s.1989	M-N	100¼	Sale	99¼	100¼	38	95¼	100⅞
N & W ky 1st conv 4s.1996	A-O	93¾	Sale	93¼	93¾	95	88¼	95
Registered 1996	A-O	.....	.....	.....	.....	....	.....	.....
Small 1996	A-O	.....	.....	.....	.....	....	.....	.....
Nor & Mont. *See* M. Y. Cent.								
Ind & W. *See* C C C & St L.								
Ohio & Miss. *See* B & O S W.								
Ohio River RR 1st g 5s..1936	J-D	*104	.....	103	Jan.'99	....	.....	.....
General gold 5s.....1937	A-O	* 85	.....	.....	.....	....	.....	.....
Ohio South. gen 1st g 4s.1921	M-N	.....	.....	9	Sep.'98	....	.....	.....
Eng Tr Co certfs.....		.....	.....	8¼	Sep.'98	....	.....	.....
Om & St L 1st g 4s.....1941	J-J	.....	.....	83¼	Mar'99	...	80	85
Ore & Cal. *See* So Pac Co.								
Ore Ry & Nav 1st & g 6s.1909	J-J	.....	.....	112	112	2	110	112¼
Ore RR & Nav con g 4s..1946	J-D	103	Sale	102¼	103¼	141	100¼	103¼
Ore Short Line 1st g 6s.1922	F-A	*129¾	.....	129	130¼	124	126	129
Utah & Nor 1st 7s.....1908	J-J	.....	.....	131	Mar'99	....	131	131
Gold 5s.....1926	J-J	.....	.....	109	May'97	....	.....	.....
Ore Sh L—1st con g 5s..1946	J-J	.....	112	111¼	112	19	103	112
Non-cum inc A 6s.....1946	Sep.‡	88¼	90	89	Apr'99	...	85	89¼
Non-cu inc B & col tr..1946	Oct.‡	.....	74	74	74	13	65¼	74¾
Oswego & Rome. *See* N Y O C & W & St P. *See* C & N								

* No price Friday; these are latest bid and asked this week. † Due Jan. ‡ Due Feb. § Due June. ‖ Due May. ¶ Due Nov. a These are option sales.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*TEL. & ELECTRIC, &c.*

Teleg. & Teleph.	Bid.	Ask.
Erie Teleg & Telep.—*See*	Bost	List.
Franklin	42	50
Gold & Stock	118	123
Bonds	90	.....
Hudson River Telephone	95	100
International Ocean	115	.....
Mexican Telegraph	215	230
Mexican Telephone—*See*	Bost.	List.
New Eng Telep—*See* Bost	on list	
Northwestern Telegraph	115	.....
N Y & N J Telephone	180	185
5s 1926.....M&N	112	115
Pacific & Atlantic	75	80
Southern & Atlantic	93	95
West'n Union Teleg—N Y	Stock	Exch
Electric Companies.		
Allegheny Co Light Co	166	175
Brush Electric Co	43	48
Br'dgprt (Ct) El Lt Co.25	† 41	45
Consol Electric Storage	10	20
Eddy Electric Mfg Co..25	† 13¾	15
Edison El Ill Co NY—N Y	Stock	Exch
Edison El Ill Co Brk—N Y	Stock	Exch
Edison Ore Milling Co	.....	10

Electric Companies.	Bid.	Ask.
East End Electric Light	.....	.....
Electro-Pneumatic	6	6¼
Fort Wayne Elec. Co..25	4c	8c.
Series A	.....	.....
General Electric Co.—N Y	Stock	Exch
Do pref.—*See* Boston List.		
Hartford (Ct) Elec Lt Co.	180	.....
Hartf'd (Ct) Lt & Pow Co 25	† 8	9
Mo Edison Electric	16	25
Do preferred	67¼	69¼
Narragan. (Prov) El Co.50	† 90	94
New Hav (Ct) Elec Lt Co	125	.....
Rhode Island Elec Pro Co.	118¼	125
Toronto (Can) Elec Lt Co.	139¼	140¼
Thom-Houst Welding Co.	.....	100
United Elec Lt & P Co pref	13	18
Bonds	§ 96¾	97¼
Woonsocket (R I) El Co.	103	105
Ferry Companies.		
Brooklyn Ferry-Stock	43	47
Bonds 5s	§ 93	98¼
Metropolitan Ferry—5s	107	.....
N J & N Y Ferry—Stock	.....	.....
1st 5s 1945.....J&J	‖103	105

‖ And interest. † Price per share.

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Pac Coast Co—1st g 5s..1946	J-D	*.....	106	107¼	108	9	105	108
L ac of Missouri. *See* Mo Pac								
Panama 1st s f g 4½s....1917	A-O	102¾	.....	.....	.....	....	.....	.....
S f subsidy g 6s.....1910	M-N	.....	.....	.....	.....	....	.....	.....
Penn Co gu 1st g 4½s..1921	J-J	117	Sale	117	117	3	114½	117
Registered.....1921	J-J	*116	.....	115¾	Mar'99	....	115¾	115½
Gtd 3 4-5 col trust reg.1937	M-S	.....	.....	102	Nov'98	....	.....	.....
P C C & St L con gu g 4½s—								
Series A.....1940	A-O	.....	.....	114¼	Apr'99	....	114¼	116
Series B guar.....1942	A-O	.....	.....	114	Apr'99	....	114	116¼
Series C guar.....1942	M-N	.....	.....	113	Nov'98	....	.....	.....
Series D 4s guar.....1945	M-N	107	.....	107	Dec'98	....	.....	.....
Pitts Cin & St L 1st 7s.1900	F-A	.....	.....	105¾	Apr'99	....	105¾	107¼
Registered.....1900	F-A	.....	.....	109¼	Apr'97	....	.....	.....
Pitts Ft W & C 1st 7s.1912	J-J	.....	.....	141	Mar'99	....	138¾	141
2d 7s.....1912	J-J	.....	.....	141	Nov'98	....	.....	.....
3d 7s.....1912	A-O	*.....	138	.....	.....	....	.....	.....
C St L & P 1st con g 5s.1932	A-O	.....	.....	112¾	Apr'97	....	.....	.....
Registered.....1932	A-O	.....	.....	.....	.....	....	.....	.....
Clev & Pitts con s f 7s..1900	M-N	107	.....	108	108	25	108	108
Gen gu g 4½s ser's A..1942	J-J	120	.....	.....	.....	....	.....	.....
Series B.....1942	A-O	118	.....	.....	.....	....	.....	.....
Erie & Pitt gu g 3½s B.1940	J-J	100	.....	.....	.....	....	.....	.....
Series C.....1940	J-J	100	.....	.....	.....	....	.....	.....
Gr R & I ex 1st gu g 4½s.1941	J-J	.....	.....	.....	.....	....	.....	.....
Allegh Val gen gu g 4s.1942	M-S	.....	.....	102	Nov'97	....	.....	.....
N & C Bdge gen gu g 4½s.'45	J-J	.....	.....	.....	.....	....	.....	.....
Penn RR 1st real es g 4s.1923	M-N	.....	.....	108	May'97	....	.....	.....
Con sterling g 5s.....1905	J-J	.....	.....	.....	.....	....	.....	.....
Con currency 6s reg...1905	Q-M	.....	.....	.....	.....	....	.....	.....
Con g 5s.....1919	M-S	.....	.....	.....	.....	....	.....	.....
Registered.....1919	Q-S	.....	.....	.....	.....	....	.....	.....
Con g 4s.....1943	M-N	.....	.....	.....	.....	....	.....	.....
Cl & Mar 1st gu g 4½s.1935	M-N	.....	.....	.....	.....	....	.....	.....
U N J RR & Can gen 4s.1944	M-S	.....	.....	113¼	Feb.'99	....	.....	.....
D R RR & Bge 1st gu 4s g.'36	F-A	.....	.....	.....	.....	....	.....	.....
Sun & Lewis 1st g 4s..1936	J-J	*108	.....	.....	.....	....	.....	.....
Pensacola & At. *Set* L & Nash								
Peo Dec & E 1st g 6s tr rec.'20	J-J	95	100	101	Mar'99	....	99	101
Evans Div 1st g 6s trrec.'20	M-S	.....	94	98¾	Apr'99	....	98¾	97
2d g 5s tr rec 1st pd..1926	M-N	.....	.....	90	Dec'98	....	.....	.....
Peo & East. *See* C C C & St L								
Peo & Pek Un 1st g 6s...1921	Q-F	121	.....	120	May'99	....	.....	.....
2d g 4½s.....Feb., 1921	M-N	90	.....	90	Sep.'98	....	.....	.....
Pine Creek reg guar 6s..1932	J-D	.....	.....	137	Nov'97	....	.....	.....
Pitts Cin & St L. *See* Penn Co.								
P C C & St L. *See* Penn Co.								
Pitts Clev & Tol 1st g 6s..1922	A-O	.....	.....	107½	Oct.'98	....	.....	.....
Pitts & Connellsv. *See* B & O.								
Pitts Ft W & Ch. *See* Penn Co.								
Pitts Junc 1st g 6s.....1922	J-J	.....	.....	121	Nov'98	....	.....	.....
Pitts & L Erie—2d g 5s..1928	A-O	.....	.....	.....	.....	....	.....	.....
Pitts McK & Yo—1st gu 6s.'32	J-J	.....	.....	.....	.....	....	.....	.....
2d guar 6s.....1934	J-J	.....	.....	.....	.....	....	.....	.....
McKee & B V 1st g 6s.1918	J-J	.....	.....	.....	.....	....	.....	.....
Pitts P & F 1st g 5s.....1916	J-J	* 85	.....	90	Oct.'98	....	.....	.....
Pitts Sh & L E 1st g 5s..1940	A-O	.....	.....	113	Jan.'99	....	113	113
1st consol gold 5s.....1943	J-J	.....	.....	98	J'ly '97	....	.....	.....
Pitts & West 1st g 4s.....1917	J-J	99	.....	99	99	3	98	99¼
J P M & Co certfs.....		99	.....	99	Apr'99	....	98¼	99¾
Pitts Y & Ash 1st con 5s 1927.	M-N	*113	.....	.....	.....	....	.....	.....
Reading Co gen g 4s...1997	J-J	89¼	Sale	89	89¼	460	85¾	90¼
Registered.....1997	J-J	.....	.....	87½	Mar'99	....	87½	87½
Rensselaer & Sar. *See* D & H.								
Rich & Dan. *See* South Ry.								
Rio Gr West 1st g 4s....1939	J-J	.....	.....	97	97¾	59	91	98
Rio Gr June 1st gu g 5s.1939	J-D	104	.....	102¼	Feb.'99	....	102¼	104¼
Rio Gr So 1st g 5-4s.....1940	J-J	* 72	.....	73¾	Apr'99	....	72	73¾
Roch & Pitts. *See* B R & P.								
Rome Wat. & Og *See* N Y Cent.								
Salt Lake C 1st g of 6s. '03-13	J-J	.....	.....	.....	.....	....	.....	.....
St Jo & G I 1st g 2-3-4s..1947	J-J	* 82	.....	81¼	Apr'99	....	81	84
St L A & T H. *See* Illinois Cent.								
St L & Cat. *See* Mob & Ohio.								
St L & Iron Mount. *See* M P.								
St L K C & N. *See* Wabash.								
St L M Br. *See* T RR A of St L.								
St L & S F 2d g 6s Cl A ..1906	M-N	115	.....	115	Mar'99	....	114	115
2d gold 6s Class B.....1906	M-N	115	.....	115	Apr'99	....	114	115¼
2d gold 6s Class C.....1906	M-N	115	.....	115	Mar'99	....	114¼	115
1st g 6s Pierce C & O..1919	F-A	.....	.....	.....	.....	....	.....	.....
General gold 6s.....1931	J-J	123	124¼	124	Apr'99	....	122	124¼
General gold 5s.....1931	J-J	110	Sale	109¼	110	6	107	110
1st trust gold 5s.....1987	A-O	.....	.....	101	101	2	101	105¼
Ft S & V B Bdg 1st g 6s.1910	A-O	*105	.....	105	Oct.'97	....	.....	.....
Kansas Mid 1st g 4s....1937	J-D	.....	.....	.....	.....	....	.....	.....
St L & S F RR g 4s.....1996	J-J	* 87½	88¼	88¼	88¼	17	82	88¼
Southw Div 1st g 5s...1947	A-O	*100	.....	100	Apr'99	....	98	102
St L So. *See* Illinois Cent.								
St L S W 1st g 4s bd ctfs.1989	M-N	95¾	Sale	95¼	95¾	1295	84¾	95¾
2d g 4s inc bond ctfs..1989	J-J	55¾	Sale	55	55¾	470	40¾	57
St Paul City Cab. c g 5s.1937	J-J	108½	.....	108½	Mar'99	....	108	108½
Guaranteed gold 5s....1937	J-J	.....	.....	.....	.....	....	.....	.....
St Paul & Duluth 1st 5s.1931	F-A	120	125	120	Feb'99	....	120	123¼
2d 5s.....1917	A-O	112½	114	113	Mar'99	....	113	115
1st co g 4s.....1968	J-D	99	101	.....	.....	....	.....	.....
St Paul M & M 2d 6s.....1909	A-O	120½	.....	121	121	10	121	124½
Dakota ext gold 6s.....1910	M-N	125	Sale	124¾	125	54	124¼	125¼
1st consol gold 6s.....1933	J-J	140	.....	140	Apr'99	....	138¼	140
Registered.....1933	J-J	.....	.....	137¾	Feb'99	....	137¾	137¾
Reduced to gold 4½s 1933	J-J	117	.....	117	117	7	112¾	117
Registered.....1933	J-J	.....	.....	106¼	Mar'98	....	.....	.....
Mont Ext 1st gold 4s..1937	J-D	107¾	.....	108½	Apr'99	....	104½	108½
Registered.....1937	J-D	.....	.....	104	Jan.'99	....	104	104
Minn Union 1st g 6s.....1922	J-J	.....	.....	128¼	Jan.'98	....	.....	.....
Mont C 1st gu g 6s.....1937	J-J	.....	.....	134¼	Mar'99	....	134¼	134¼
Registered.....1937	J-J	.....	.....	115	Apr'97	....	.....	.....
1st guar gold 5s.....1937	J-J	.....	.....	115	Feb'99	....	115¼	115
Registered.....1937	J-J	.....	.....	.....	.....	....	.....	.....
E M 1st div 1st g 5s...1908	A-O	110¼	.....	110¼	110¼	1	110¼	113¼
Registered.....1908	A-O	.....	.....	.....	.....	....	.....	.....
Nor div 1st g 4s.....1948	A-O	.....	.....	.....	.....	....	.....	.....
Registered.....1948	A-O	.....	.....	.....	.....	....	.....	.....
Will & S F 1st g 5s.....1938	J-D	.....	.....	120	Apr'99	....	115	120
Registered.....1938	J-D	.....	.....	.....	.....	....	.....	.....
St P & Nor Pac. *See* Nor Pac								
St P & S'x City. *See* C St P M & O								
‡ Fo Pres & Ph 1st g 5s.1942	M-S	100	.....	98	Mar'99	....	95	98
St A & A P. *See* So Pac Co.								
St J & N P 1st s f g 5s...1919	J-J	.....	.....	100¼	Oct.'97	..	.....	.....

BONDS. N.Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, Apr. 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low.	High.
Sav F & W 1st con g 6s.1934	A-O	125	.....	104¼	Oct.'97	....	.....	.....
1st g 5s.....1934	A-O	.....	.....	113	Mar'99	....	113	113¼
Scioto Val & N E. *See* Nor & W								
Seab & Roa 1st 5s.....1926	J-J	.....	.....	104¾	Feb.'98	....	.....	.....
Sea & B Bdge. *See* Bklyn El.								
Sod Bay & So 1st g 5s...1924	J-J	.....	.....	.....	.....	....	.....	.....
So Car & Ga 1st g 5s.....1919	M-N	107	.....	106¾	107	15	105¼	107
Southern Pacific Co—								
Gal Har & S A 1st g 6s.1910	F-A	*111	.....	107	Jan.'98	....	.....	.....
2d g 7s.....1905	J-D	.....	.....	110	Feb'99	....	110	110¼
Mex & Pac div 1st g 5s.'31	M-N	104¾	Sale	104¼	104¾	56	100¼	104¾
Hous & T C 1st W & R 7s.'03	J-J	.....	.....	.....	.....	....	.....	.....
1st g 5s int gtd.....1937	J-J	112	Sale	112	112	10	107	112
Con g 6s int gtd.....1912	A-O	*110	.....	112	Mar'99	....	112	112
Gen g 4s int gtd.....1921	A-O	87½	88	87¾	88	11	87¾	90
Morgan's La & T 1st g 6s.'20	J-J	.....	.....	120½	Feb.'98	....	.....	.....
1st 7s.....1918	A-O	.....	.....	139	Jan.'99	....	139	139
N Y T & Mex gu 1st g 4s.'12	A-O	.....	.....	.....	.....	....	.....	.....
Ore & Cal 1st gtd g 5s.1927	J-J	.....	.....	105	Mar'99	....	97	105
S A & A Pass 1st gu g 4s.'43	J-J	82	82¼	81¾	82¼	35	77½	86
Tex & N O 1st 7s.....1905	F-A	.....	.....	116	Dec'98	....	.....	.....
Sabine div 1st g 6s..1912	M-S	.....	.....	106¼	Nov'97	....	.....	.....
Con g 5s.....1943	J-J	105½	Sale	105¼	105¾	58	103	105¾
So P of Ar gu 1st g 5s.'99-10	J-J	113	.....	114¼	Apr'99	....	109¼	114¼
S P of Cal 1st g 6s.'05-12	A-O	.....	.....	122	122	2	112	122
1st con guar g 5s..1937	M-N	.....	.....	102¼	Nov'98	....	.....	.....
Stamped.....1905-37	M N	109¼	Sale	108¼	109¼	130	106	109¼
A & N W 1st gu g 5s.1941	J-J	100	Sale	100	100¼	44	90	101
S P Coast 1st gu g 4s..1937	J-J	.....	.....	.....	.....	....	.....	.....
S Pac of N Mex 1st g 6s.'11	J-J	.....	.....	113¼	Nov'98	....	.....	.....
South Ry—1st con g 5s..1994	J-J	108¼	.....	108¼	108¾	166	108¼	108¾
Registered.....1994	J-J	.....	.....	106¼	Mar'99	....	106¼	106¼
Mem Div 1st g 4-4½-5s 1996	J-J	.....	.....	107½	Jan.'99	....	107½	107½
Registered.....1996	J-J	.....	.....	.....	.....	....	.....	.....
E Ten reor lien g 4-5s.1938	M-S	*108	.....	108	108¾	6	106	108¾
Registered.....1938	M-S	.....	.....	.....	.....	....	.....	.....
Ala Cen R 1st g 6s.....1918	J-D	.....	.....	112¾	Aug'97	....	.....	.....
Atl & Ch Air Line inc.1900	A-O	.....	.....	.....	.....	....	.....	.....
Col & Greenv 1st 5-6s.1916	J-J	.....	.....	117	Mar'99	....	117	117¾
E T Va & Ga 1st 7s.....1900	J-J	105¼	Sale	105¼	105¾	10	104¼	105¾
Divisional g 5s.....1930	J-J	117	.....	117¼	Apr'99	....	114½	117¼
Con 1st g 5s.....1956	M-N	118¼	.....	118¾	119	18	115	119
Ga Pac Ry 1st g 6s.....1922	J-J	.....	.....	124	Apr'99	....	124	124½
Knox & Ohio 1st g 6s.1925	J-J	122	Sale	122	122	5	119	123
Rich & Dan con g 6s..1915	J-J	124¼	125	123¾	Apr'99	....	123	124¼
Equip sink fund g 5s.1909	M-S	100	.....	100	Mar'99	....	100	100
Deb 5s stamped.....1927	A-O	105	106	106	106	2	106	106
Virginia Mid gen 5s.....1936	M-N	115	Sale	113¼	115	14	110	115
Gtd stamped.....1936	M-N	115	.....	110	Dec'98	....	.....	.....
W O & W 1st cy gu 4s.1924	F-A	* 90	.....	90	Feb.'99	....	90	94
West N C 1st con g 6s.1914	J-J	119¾	.....	120¼	Apr'99	....	120¼	120¼
S & N Ala. *See* L & N.								
Spok Falls & Nor 1st g 6s.1939	J-J	.....	.....	.....	.....	....	.....	.....
Stat Isl Ry 1st gu g 4½s.1943	J-D	.....	.....	.....	.....	....	.....	.....
Sunb & Lew—*See* Penn RR.								
Syra Bing & N Y. *See* D L & W.								
Ter A of St L 1st g 4½s.'39	A-O	.....	.....	111¼	Dec'98	....	.....	.....
1st con gold 5s.1894-1944	F-A	114¼	115	110	Dec'98	....	.....	.....
St L M Bge Ter gu g 5s.1930	A-O	.....	.....	103	Oct.'97	..	.....	.....
Terre Haute Elec Ry g 6s.'14	Q-Js	.....	.....	.....	.....	..	.....	.....
Tex & N O. *See* So Pac Co.								
Tex & P Ry B div 1st g 6s.1905	M-S	104	.....	105	105	1	105	105
1st gold 5s.....2000	J-D	114	Sale	113¼	114	17	109¼	114
2d gold inc. 5s, Dec...2000	Mch.	54¾	Sale	53¾	54¾	572	45¾	54¾
Third Av 1st gold 5s.....1937	J-J	128¼	129	128¼	128¼	6	125¼	128¼
Tol & O C 1st g 5s.....1935	J-J	105	.....	105	Apr'99	....	104	106
West'n div 1st g 5s.....1935	A-O	.....	105	102	Dec'98	....	.....	.....
General gold 5s.....1935	J-D	.....	.....	.....	.....	....	.....	.....
Kan & M 1st gu g 4s...1990	A-O	.....	90	88	88	2	80	88¼
Tol Peo & W 1st gold 4s.1917	J-J	83	84	83¼	83¼	2	78	83
T St L & K C 1st g 6s tr.1916	J-D	103¼	104¼	103¼	103¼	17	92	106¼
Ulster & Del 1st cg 5s.1928	J-D	99	100	100	100	2	99	100¼
Union Elev. *See* Bklyn Elev								
Un El (Chic) 1st g 6s....1945	A-O	106	.....	.....	.....	....	.....	.....
Un Pac—RR & l g g 4s.1947	J-J	105¼	Sale	105¾	106¼	361	102¼	106¼
Registered.....1947	J-J	.....	.....	105	105	2	104¾	105
Un. Pac—Tr Co ctfs g 4½s	M-N	.....	.....	68	Feb.'99	....	67¾	68
U P D & G 1st c g 5s tr rc.'99	....	90	.....	90¼	90¼	10	87¾	94
Uni N J RR & C Co. *See* Pa RR								
Utah & North. *See* Ore S L.								
Utica & Blach R. *See* N Y Cent								
Ver Val Ind & W. *See* Mo P.								
Virginia Mid. *See* South Ry.								
Wab RR Co 1st g 5s..1939	M-N	117	Sale	116	117	49	113	117
2d gold 5s.....1939	F-A	98¼	Sale	97	98¼	49	94	100
Debenture series A....1939	J-J	.....	.....	.....	.....	....	.....	.....
Series B.....1939	J-J	37¾	Sale	37¾	38¼	433	33¼	38¼
1st g 5s Det & Ch Ext..1941	J-J	.....	.....	109	Apr'99	....	105¼	109
St Chas Bridge 1st g 6s.1908	A-O	109	.....	112	Mar'99	....	109¼	112¼
Warren RR. *See* Del L & W								
Wash O & W. *See* Southern								
West N Y & Pa—1st g 5s.1937	J-J	*113	113	112¼	112¼	5	108¼	112¼
Gen g 5-4s.....1943	A-O	* 64	64¼	64	64¾	147	54	65¾
Income 5s.....April, 1943	Nov.	23¼	Sale	23¼	24	63	14¾	24¾
West No Car. *See* South Ry.								
Western Pac. *See* Cent Pac.								
W Chic St 40-yr 1st cur 5s.'28	M-N	.....	.....	.....	.....	....	.....	.....
40-year con g 5s.....1936	M-N	.....	.....	99	Dec'97	....	.....	.....
West Shore. *See* N Y Cent.								
W Va & Pitts. *See* B & O.								
W Va Cent & P 1st g 6s.1911	J-J	.....	.....	113	Jan.'99	....	113	113
Wheeling & L E 1st g 5s.1926	A-O	105	.....	105¾	Apr'99	....	104	105
Trust Co certificates.....	....	105	.....	104¼	Dec'98	....	.....	.....
Wheel Div 1st gold 5s.1926	J-J	95	.....	96	Apr'99	....	96	96¾
Exten & Imp gold 5s..1930	F-A	86	.....	92¼	Mar'98	....	.....	.....
Wilkes & East. *See* N Y S & W								
Wil & Sioux F. *See* St P M & M								
Winona & St P. *See* C & N W								
Wis Cent Co 1st tr g 5s ..1937	J-J	.....	.....	34	Nov'97	....	.....	.....
Engraved trust certificates.	....	69¼	Sale	69	70	235	58	75¾
Income 5s.....1937	A-O	.....	.....	8	Apr'99	....	6	10¼
GAS & ELECTRIC LIGHT BONDS.								
Atlanta G L Co 1st g 5s.1947	J-D	.....	.....	.....	.....	....	.....	.....
Bos U Gas tr ctfs s f g 5s..'39	J-J	.....	.....	91¾	Oct.'98	....	.....	.....
Bklyn U Gas 1st con g 5s..'45	M-N	118¼	.....	118¾	119¼	13	116¼	119¾
Ch G L & C Co. *See* P G & C Co								
Columbus Gas 1st g 5s..1932	J-J	.....	.....	.....	.....	....	.....	.....
Con Gas Co. *See* P G & C Co.								
Detroit City Gas g 5s....1923	J-J	100¼	Sale	95¼	100	430	95¼	100

*No price Friday; latest bid and asked this week. † Due June. ‡ Due July. § Due March. ‖ Due Jan. ¶ Bonds due Nov. a These are option sales.

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*FERRY & MISCELL'S.*

Ferry Companies.	Bid.	Ask.
N Y & E R Ferry—Stock.	70	76
Bonds 5s of 1932. M&N	‡ 99	100
Hoboken—Stock	50	58
1st 5s.....	110	112
Con. 5s	97	.....
N Y, S & B Trans & Ferry	26	30
Bonds 5s of 1906. M&N	‡ 88	92
10th & 23d Sts Ferry.....	57	90
1st mort 5s 1919...J&D	‡108¼	110
Union Ferry—Stock.....	38	40
1st 5s 1920.....M&N	‡103	.....
‡ Buyer pays accrued interest.		
† Price per share.		

Miscellaneous. Par.	Bid.	Ask.
American Air Power of N Y.....100	85	90
American Axe & Tool.100	20	31
Amer Bank Note Co...50 †	45	50
American Best Sugar....	28	40
Preferred.....	81	83
Am Car & Foundry.....	28	29
Preferred	66	67½
Subscriptions.....	.....	.....
Amer. Caramel—Com....	45	50
Preferred.....	100	.....
Amer Press Assoc'n.100	105	106
American Screw.....250 †	.....	202½

Miscellaneous. Par.	Bid.	Ask.
Am Soda Foun—Com.100	5	7
1st preferred.....100	51	53
2d preferred.....100	13	14
Amer Smelt & Ref'g—*See* Stk Exch List		
Preferred—*See* Stock Exch List		
Amer Steel Hoop—Com..	40	40¼
Pref.....	83¼	83
American Surety.....50	235	235
Am Typefo'rs—Stock.100	50	52
Amer Sewing Machine..5 †	2	.....
Amer Strawboard.....100	29	30
Amer Wringer com...100	105	107
Pref.....	117	.....

Miscellaneous. Par.	Bid.	Ask.
Amer Graphophone....10 †	13½	14
Preferred.....10 †	14¼	14½
Anderson (John) Tob.100	11	13
Automatic Vending...10 †	2½	4
Bay State Gas.....	3	4½
Barney & Sm Car-Com.100	28	32
Preferred.....100	85	.....
6s 1942.....J&J	103	108
Bergn & Eng Br—*See* Phil Lines.		
1st 6s.....	109	.....
Blackwell's Durh Tob.25 †	12	20
Bliss Company—Com..50 †	67	68
Preferred.....50 †	62½	63

BONDS. N. Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, April 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low	High
Det Gas Co con 1st g 5s..1918	F-A	100	.....	97	97	2	95	97
Ed E Ill 1st conv g 5s..1910	M-S	110¼	Sale	110¼	110¼	6	110	112½
1st con g 5s.....1995	J-J	123¼	Sale	123¼	123¼	6	120¼	123¾
Ed E Ill B'klyn 1st g 5s.1940	A-O	109	.....	113¾	J'ne'97	....	.....	.....
Registered.....	A-O	.....	.....	.....	.....	....	.....	.....
Eq Gas L N Y 1st con g 5s..'32	M-S	.....	.....	.....	.....	....	.....	.....
Eq G & Fuel. See P G & C Co.								
Gen Elec Co deb g 5s...1922	J-D	.....	.....	116½	Apr'99	....	109	116½
Gr Rap G L Co 1st g 5s..1915	F-A	.....	.....	.....	.....	....	.....	.....
K C Mo Gas Co 1st g 5s.1922	A-O	.....	.....	.....	.....	....	.....	.....
Lac Gas-L Co of St L 1st g 5s'19	Q-F‡	109⅝	Sale	109	109⅝	7	108¼	109⅝
Small bonds.....1919	Q-F‡	.....	.....	.....	.....	....	.....	.....
Mut Fuel Gas Co See PeopGas								
Peo Gas & C 1st gu g 6s..1904	M-N	.....	.....	111	Nov'97	....	.....	.....
2d gtd g 6s.....1904	J-D	106	.....	107½	Feb'99	....	107½	107½
1st consol g 6s.....1943	A-O	127½	Sale	125½	127½	25	123	127½
Refunding g 5s.....1947	M-S	.....	.....	106	Dec'98	....	.....	.....
Registered.....1947	M-S	.....	.....	.....	.....	....	.....	.....
Ch G-L & Cke 1st gu g 5s'37	J-D	112	113	112	Mar'99	....	109¾	113
Con G Co of Chi 1st gu g 5s'36	J-D	112	113	111¼	111¼	1	107½	111¼
Eq G & F Ch 1st gu g 6s.'05	J-J	106	108	106	Feb'99	....	106	106
Ind Fuel Gas 1st gu g 5.1947	M-N	108	.....	107½	Apr'99	....	105	107½
Westn Gas Co col tr g 5s..'33	M-N	.....	.....	101	Mar'98	....	.....	.....
MISCELLANEOUS BONDS.								
Adams Ex—Col tr g 4s.1948	M-S	106	Sale	105¼	106	7	104¼	106¾
Am Cot Oil deb g 6s...1900	Qu-F	105	.....	105¼	107	32	105	108¼
Am Dk & Imp 5s. See Cen N J								
Am Spirits Mfg 1st g 6s.1915	M-N	94¼	Sale	94	94¼	13	85¼	94¼
Bar & S Car Co 1st g 6s.1942	J-J	.....	.....	.....	.....	....	.....	.....
Bk'n W & W H 1st g 5s.1945	F-A	90½	Sale	90	90½	65	84¼	92½
Cash Coal Min. See T C I & R.								
Chic Jc & St Y'd col g 5s.1915	J-J	.....	.....	109¼	Feb'97	....	.....	.....
Non-cum. incomes 5s.1907	J-J	.....	.....	.....	.....	....	.....	.....
Clearf Bit Coal. See N Y C & H								
Col C & I 1st con g 5s...1900	F-A	.....	.....	100½	100½	2	100	100½
Col C & I Dev Co gu g 5s..1909	J-J	.....	.....	.....	.....	....	.....	.....
Coupon off.....	....	.....	.....	.....	.....	....	.....	.....
Col Fuel Co gen gold 6s.1919	M-N	100	.....	103	Nov'98	....	.....	.....
Col F & I Co gen s f g 5s.1943	F-A	91	Sale	88	91¼	394	86	90½
Com Cable Co 1st g 4s...2397	Q-J	.....	.....	103¾	Nov'98	....	.....	.....
Registered..... 2397	Q-J	.....	.....	104	Feb.'98	....	.....	.....
DeBardel C & I. See T C & I.								
Del & H Can. See RR bonds.								
Det M & M 1d gr 3½s S A.1911	A-O	21¼	22½	20¼	22¼	154	17¼	23½
Erie T & Tol trg s f 5s...1926	J-J	.....	.....	110	Jan.'99	....	110	110
Gr Riv Coal & C 1st g 6s.1919	A-O	.....	.....	95¼	Jan.'97	....	.....	.....
Hack Wat Reor 1st g 5s.1926	J-J	.....	.....	.....	.....	....	.....	.....
Hend B Co 1st s f g 6s..1931	M-S	.....	.....	111	Aug'97	....	.....	.....
Hoboken L & I g 5s.....1910	M-N	.....	.....	.....	.....	....	.....	.....
Ill Steel Co deb 5s.....1910	J-J	.....	.....	99	Jan.'99	....	99	99
Non-conv deben 5s...1913	A-O	.....	.....	70	Apr'97	....	.....	.....
Iron Steamboat Co 6s...1901	J-J	.....	.....	.....	.....	....	.....	.....
Jeff & Clear C & I 1st g 5s 1926	J-D	.....	.....	107	May'97	....	.....	.....
2d g 5s.....1926	J-D	.....	.....	80	May'97	....	.....	.....
Knick Ice (Chic) 1st g 5s.1928	A-O	98	Sale	98	98	5	98	101
Lead Sq Gard'n 1st g 5s.1919	M-N	.....	.....	102	J'ly '97	....	.....	.....
Met T & T 1st s f g 5s.1918	M-N	.....	.....	.....	.....	....	.....	.....
Registered.....1918	M-N	.....	.....	.....	.....	....	.....	.....
Mich Pen Car Co 1st g 5s.'42	M-S	105	.....	103	Feb'99	....	103	103
Mut Un Tel Co. See Wn Un.								
Nat Starch Mfg Co 1st g 6s'30	M-N	102	103	102	102	2	100¼	104
Newport News S & D D 5s.1990	J-J‡	.....	.....	.....	.....	....	.....	.....
N Y & N J Tel gen g 5s cy.'20	M-N	.....	.....	.....	.....	....	.....	.....
N Y & Ont Land 1st g 6s.1910	F-A	75	.....	.....	.....	....	.....	.....
No Westn Teleg. See West. Un.								
Peoria Wat Co s 6s..1889-19	M-N	.....	.....	.....	.....	....	.....	.....

BONDS. N. Y. STOCK EXCHANGE WEEK ENDING APR. 21.	Interest Period.	Price Friday, April 21. Bid.	Ask.	Week's Range or Last Sale. Low.	High.	Bonds Sold. No.	Range since Jan. 1. Low	High
Pt Valley Coal 1st g 6s..1920	M-N	.....	.....	.....	.....	....	.....	.....
Procter & Gamb 1st g 5s..'40	J-J	.....	.....	.....	.....	....	.....	.....
St L Ter Cupples Station & Prop Co 1st g 4½s 5-20 yr'17	J-D	.....	.....	.....	.....	....	.....	.....
S Yuba Wat Co con g 6s..'23	J-J	.....	.....	101	Feb'97	....	.....	.....
Sp Val Wat Works 1st 6s.'06	M-S	.....	.....	.....	.....	....	.....	.....
Stan Rope & T 1st g 6s..1946	F-A	89¾	Sale	89	90	38	84¼	90¾
Income g 5s.....1946	....	.....	39½	39¼	39¼	109	23¼	35
Sun Ch Coal 1st g s f 6s..1919	J-D	.....	.....	.....	.....	....	.....	.....
Tenn Coal T Div 1st g 6s.1917	A-O	*104	.....	107	107½	5	101¼	110¼
Birm Div 1st con 6s...1917	J-J	*.....	112	110¼	111	35	101	111¼
Cah C M Co 1st gu g 6s..'22	J-D	.....	.....	.....	.....	....	.....	.....
De Bar C & I Co gu g 6s.'10	F-A	.....	106	105	105¼	41	98	106
U S Leath Co s f deb g 6s.'13	M-N	*110½	120	119¼	Apr'99	....	116¾	119¼
Vt Marble 1st s f 5s.....1910	J-D	.....	.....	.....	.....	....	.....	.....
West Union deb 7s..1875-00	M-N	.....	.....	103	Nov'98	....	.....	.....
Registered.....1875-1900	M-N	.....	.....	105	Mar'98	....	.....	.....
Debenture 7s....1884-1900	M-N	.....	.....	.....	.....	....	.....	.....
Registered.....1884-1900	M-N	.....	.....	.....	.....	....	.....	.....
Col trust cur 5s.....1938	J-J	*116¼	.....	115¼	116¼	8	112¼	116¼
Mut Un Tel s f d 6s...1911	M-N	.....	.....	112	Mar'99	....	113	112
Northwestern Tel 7s....'04	J-J	.....	.....	.....	.....	....	.....	.....
Wh L E & P C Co 1st g 5s.'19	J-J	.....	.....	.....	.....	....	.....	.....
U. S. GOV. SECURITIES. (For daily record see seventh page preceding.)								
U S 2s registered....Optional	Q-M	100	.....	99	Feb.'99	....	99	99¼
U S 3s registered.....1918	....	108	108¼	108	108¼	11	106¼	108¾
U S 3s coupon.....1918	....	109	Sale	109¼	109	102	106¾	109
U S 4s registered.....1907	Q-J†	113¼	Sale	113¼	113¼	8	111	113¾
U S 4s coupon.....1907	Q-J†	113¾	114	113¾	113¾	80	112¾	114
U S 4s registered.....1925	Q-F	128¼	129¼	128¾	Mar 99	....	128	129
U S 4s coupon.....1925	Q-F	130½	Sale	130½	130½	15	128	130½
U S 5s registered.....1904	Q-F	111¾	112¼	112¾	Apr'99	....	111¾	113½
U S 5s coupon.....1904	Q-F	113	113¾	113	Apr'99	....	111¾	113½
STATE SECURITIES.								
Alabama—Class A 4 to 5.1906	J-J	*110	.....	112	Mar'99	....	110	112½
Small.....	....	.....	.....	105	Aug'98	....	.....	.....
Class B 5s.....1906	J-J	*110	.....	108	Sep.'98	....	.....	.....
Class C 4s.....1906	J-J	100	.....	104	Nov'98	....	.....	.....
Currency funding 4s...1920	J-J	100	.....	.....	.....	....	.....	.....
Dist of Columbia—3-65s.1924	F-A	.....	.....	118	Nov'95	....	.....	.....
Louisiana—New con 4s..1914	J-J	109¾	.....	109¾	Apr'99	....	108¾	109¾
Small.....	....	.....	.....	109½	Feb.'99	....	109½	109½
Missouri—Funding...1894-95	J-J	.....	.....	.....	.....	....	.....	.....
North Car—Consol 4s...1910	J-J	104	.....	108	108	1	108	108
Small.....	J-J	.....	.....	.....	.....	....	.....	.....
6s.....1919	A-O	127	.....	128	Feb.'98	....	.....	.....
So Carolina—4½s 20-40.1933	J-J	104¼	.....	.....	.....	....	.....	.....
Tenn—New settlem't 3s.1913	J-J	97	.....	97	Apr'99	....	96¾	98
Small.....	J-J	.....	.....	95	Feb'99	....	95	95
Virginia fund debt 2-3s.1991	J-J	84	85	83¾	83¾	1	82¾	87
Registered.....	J-J	.....	.....	.....	.....	....	.....	.....
6s deferred certfs.....	....	*.....	9	3	Apr'99	....	3	9
UNLISTED BONDS.								
Atch Col & Pac 6s tr ctfs....	....	62¼	Sale	62¼	62¼	7	62¼	71
Atch J Co & West 6s tr ctfs.	....	.....	.....	63	Apr'99	....	63	64
B & O pr lien 3½s (w i).1925	....	98¼	Sale	97¾	98¼	761	97	99¾
1st mort 4s (when iss).1948	....	99½	Sale	99	99¼	312	98	100
Can. Pac. M. 3½s (when iss'd).	....	87½	Sale	86¾	87½	84	86¼	89¼
1st mtg (when issued).....	....	101¾	Sale	100¾	101¾	397	100¼	101¾
Col & South 4s (when issued)	....	86¼	Sale	86	86¼	325	85¾	88¼
Metr W S El (Chic) 1st'4s 1938	....	93	Sale	92	93	36	92	93
Pittsb & West 5s tr ctfs.....	....	.....	.....	57¼	Oct.'98	....	.....	.....
St L I M & So new 50 y 4s (w i)	....	86	Sale	85¼	86	649	85¼	86
Sou. Pac. col. tr. 4s (when iss	....	86½	Sale	86¼	86¾	137	85	87

* No price Friday; these are latest bid and asked this week. † Bonds due July ‡ Bonds due May. ‖ Bonds due April. ‖ Bonds due January. a These are option sales

OUTSIDE SECURITIES (GIVEN AT FOOT OF 7 CONSECUTIVE PAGES).—*BANKS & MISCELL'S*

Miscellaneous. Par.	Bid.	Ask
Bond & Mort Guar....100	225	.....
Carter-Crume—Pref. ..100	55	75
Celluloid Co.....100	85	95
Cent America Tr'nsit.100	¼	1
Cent Firew'rks—Com.100	11	15
Preferred.....100	55	60
Chateaugay Ore & Ir 6s '15	35	45
Ches & O Grain El—Inc..	10	17½
4s.....	65	75
Chesebrough Mfg Co.100	325	340
Claflin (H B)-1st pref.100	100	102½
2d preferred.....100	98	.....
Common—See Stock Ex	list.	
Clark Mile End Thr'd.100	75	76½
Collins Co.....100	119	.....
Col H V & Tol (wh iss)....	23	.....
Pref (when issued).....	57	59
Bonds 4½ (when iss'd).	100	101
Consolid Car Heating.100	44	50
Consol Firew'ks-Com.100	5	.....
Preferred.....100	60	.....
Con Kan C Smelt & Ref.25	† 27½	.....
Consol Rolling Stock.100	21	26
Cont. Tobac. Co—See Stoc	k Ex.	list.
Cramps' Sh & En Bldg.100	82	86
Diamond Match Co....100	139¾	140¼
Electric Boat.....	34	36
Preferred.....	54	57
Electric Vehicle—See Phi	l. list.	
Preferred.....	.....	145
Easley Land.....	.....	20c.
Eppens Sm & Wiem...100	.....	80
Eastman Kodak Co...100	100	110
Erie & Western Trans.50	† 37½	38½
Fidelity & Casualty...100	250	.....
Fidelity & Dep (Balt)..50	†207	210
German Am Real Est.100	28	.....
Goodyear Shoe Machine.	x 49¾	50
Gorham Mfg Co—Com.100	.....	100
Preferred.....100	114	120
Great Falls Ice.....100	148	160
Hartford Carpet Co...100	65	.....
Havana Commercial.....	42¾	43¾
Preferred.....	73½	75
Heck-Jones-J Mill-Pf.100	45	55
1st 6s 1922.....M&S	92	94
Mer'g-Hall-Mar (asst p'd).	3	6
Preferred (asst p'd) 100	12	20
Hoboken Land & Imp't	110	.....
5s.....	105	.....
International Elevat.100	75	80
International Navig..100	102	105
Internat. Paper—See St'k	Exch	list.
Bonds 6s.....	111	113
Internat'l Pump—Com ..	.....	.....
Internat Silver—See Stk.	Exch.	list.
Do do pref.	.....	75
Do do bonds.	.....	105
Iron Steamboat.....100	5	.....
6s 1901.....J&J	50	60
John B Stetson—Com.100	75	.....
Preferred.....100	110	115
Journeay & Burnham.100	8	.....
Preferred.....100	25	35
Kenty Distlrs & War co	26	27
Preferred.....	67	68
Knickerb'r Ice(Chic)—See	St Ex	List.
Knickerb Ice—Bonds 5s..	97	.....

Miscellaneous. Par.	Bid	Ask
Lawyers' Surety.....100	100	110
Lawyers' Title Ins....100	145	155
Liberty Silk Mills.....100	60	75
Preferred.....100	85	100
Lorillard (P)—Pref...100	120	122
Madison Sq G—Stock.100	.....	5
2d 6s 1919.....M&N	25	35
Maine S S.....50	† 20	.....
Merch & Miners' S S....50	† 60	.....
Meriden Britannia Co..25	.....	.....
Mich-Pen Car—		
1st 5s 1942.....M&S	110	.....
Minneapolis Brew 1st 7s.	105	.....
Mosler Safe Co.....100	.....	100
Monongahela Water...25	† 41	.....
Nat Biscuit—See Stock Ex	List.	
National Casket Co....100	65	.....
Nat'l Gramophone....100	66½	67
National Saw—Pref...100	.....	25
National Salt.....	66½	68
Preferred.....	79	81
National Surety.....100	150	.....
National Wall Paper.100	68	80
N Y Loan & Imp.....100	50	.....
N Y Biscuit 6s 1911.M&S	114	117
New Jer Zinc & Iron..100	130	.....
N Y Air Brake—See N Y S	tock E	xch.
N. Y. El Veh. Transp.100	31	31¼
Nicholson File Co.....50	† 25	.....
Nicaragua Construct.100	.....	10
Otis Elevator—Com.....	33	34½
Preferred.....	89	90
Peck, Stow & Wilcox..25	† 22	.....
Pegamoid, pref.....100	.....	40
Pennsylvania Coal.....50	380	.....
Penn. Steel—See Phila. li	st.	
Penn. Water—Com.....50	† 5	6
Phil & Wil Steamboat.50	† 66	70¼
Pneumatic Gun Car'ge.10	† 41	43
Pratt & White—Com..100	4½	8
Preferred.....100	40	50
Pressed Steel Car—See St	ock Ex	list.
Preferred—See Stock E	xch. li	st.
Procter & Gamble....100	340	375
Preferred.....100	190	200
R. I. Perkins Horse Sh.100	.....	.....
Preferred.....100	51	.....
Roy Bak Pow pf	89¾	90½
Rubber Goods Mfg.....	33	34
Preferred.....	79	80
Russell & Erwin.....25	† 65	.....
Safety Car Heat & Lt.100	145	155
Schwarzchild & Sulzb.100	38	41
Semet-Solvay deb 5s.....	101	102
Simmons H'rdw-Com.100	140	145
Preferred.....100	125	130
Singer Mfg Co.....100	475	500
Standard Oil.....100	485	490¼
Stan. Dist. & Dis.—See Sto	ck Ex.	List.
Stand Und'rg'd Cable.100	.....	200
Sloss I & S 1st 6s 1917.F&A	103¼	.....
Southern Cotton Oil...50	† 54½	.....
Stat Isl R T 1st 6s'19.A&O	107	.....
2d 5s 1936.....J&J	95	.....
Stillw-Bierce & Sm-V.100	96	98
Swift & Co.....100	100	102
1st 6s.....J&J	108¾	110
Susq Coal 6s 1911....J&J	117	.....

Miscellaneous. Par.	Bid.	Ask.
Term Warehs—Stock..100	.....	10
1st 6s.....	.....	70
Debenture 6s.....	.....	70
Texas & Pacific Coal.100	65	75
1st 5s 1908.....A&O	‖107½	.....
Title Guar & Trust ..100	335	340
Trenton Pott—Com..100	16	20
Preferred.....100	50	60
Trow Directory-New.100	48	55
Union Switch & Signal.50	† 42	43
Preferred 50	† 81	.....
Union Typewr—Com.100	21	28

Miscellaneous. Par.	Bid.	Ask.
Union Tobacco subs	140	141
Un Typew—1st pref..100	105	110
2d preferred.....100	103	105
United Shoe Mach—See B	ost. Li	st.
U S Glass—Common..100	33	33½
Preferred.....100	80	85
U S Projectile Co.....100	90	100
Wagner Palace Car...100	186	188
Westingh Air Brake...50	†227	229½
Willimantic Linen Co..25	† 25	....
Worth't'n P'mp-Com.100	.....	.....
Preferred.....100	113	118

Banks. Brokers' Quotations.	Bid.	Ask.
N. Y. CITY.		
America*	400	.....
Am Exch	‡180	.....
Astor	400	.....
Bowery*	.....	310
Broadway	‡240	‡245½
Butch's&Dr.	65	.....
Central	180	.....
Chase	360	.....
Chatham	300	325
Chemical	4150	‡
Citizens'	‡141	.....
City	1500	.....
Colonial*	200	.....
Columbia*	150	.....
Commerce	‡224¼	‡
Continental	130	140
Corn Exch*	‡355	360
East River	150	.....
11th Ward*	300	.....
Fifth Ave*	3000	3300
Fifth	220	.....
First	350	.....
First (St Isl)	.....	.....
14th Street*	.....	165
Fourth	170	180
Franklin	.....	.....
Gallatin	320	.....
Gansevoort*	.....	100
Garfield	1100	.....
German Am*	115	.....
German Ex*	340	375
Germania*	375	.....
Greenwich*	165	.....
Hamilton*	110	.....
Hanover	‡656	.....
Hide & L'ath	110	.....
Home*	100	.....
Imp & Trad.	540½	‡
Irving	160	.....
Leather Mfr.	260	.....
Liberty	200	.....
Lincoln	750	.....
Manhattan*	240	.....
Market & Ful	230	240
Mechanics'	300	.....
Mech & Tra*	‡100	.....
Mercantile	175	190

Banks. Brokers' Quotations.	Bid.	Ask.
Merch Exch.	120	.....
Merchants'	170½	‡
Metropolis*	370	.....
Mt Morris*	250	.....
Mutual*	130	140
Nassau*	150	.....
New Amst*	350	.....
New York Co.	1450	.....
N Y Nat Ex.	100	.....
New York	245	250
19th Ward*	100	.....
Ninth	‡91	.....
North Amer.	180	.....
Oriental*	200	.....
Pacific*	175	190
Park	500½	‡510
Peoples*	200	.....
Phenix	‡114	115½
Plaza*	370	.....
Prod Exch*	120	.....
Republic	175	.....
Riverside*	190	.....
Seaboard	225	.....
Second	550	.....
Seventh	135	.....
Shoe & Le'th	10½	‡
State*	.....	.....
State of N Y*	130	130
12th Ward*	125	.....
23d Ward*	100	.....
Union	300	.....
Union Sq*	195	.....
West Side*	300	.....
Western	310	.....
Yorkville*	190	.....
BR'KLYN.		
Bedford*	215	.....
Broadway*	190	200
Brooklyn*	‡100	130
5th Ward*	.....	95
5th Ave*	104	107
First	320	.....
Fulton*	180	200
Ger Amer*	90	100
Hamilton*	105	.....
Kings Co*	100	110
Manufact'rs	260	.....

Banks. Brokers' Quotations.	Bid.	Ask.
Mechanics*	‡200	.....
Mech & Tra*	250	260
Nassau	280	.....
Nat. City	330	345
North Side*	160	175
People's*	190	195
Scherm'rh'n*	140	150
17th Ward*	105	115
Sprague	200	.....
26th Ward*	140	145
Union*	115	.....
Wallabout*	105	115
Trust Cos.		
N. Y. CITY.		
Am Dep & L.	.....	.....
Atlantic Tr.	‡325	.....
Central Tr'st.	2006	‡
City Trust	350	.....
Colonial	‡429	.....
Consolidat'd.	.....	.....
Continental	280	.....
Farm Ln & Tr	1320	1425
Fifth Ave Tr	360	.....
Guaranty Tr	660	675
Knick'rb'ck'r	345	.....
Manhattan	200	.....
Mercantile	575	.....
Metropolitan	350	.....
N Y L I & Tr	1421	‡
N Y Sec & Tr	450	.....
North Amer.	.....	.....
Produce Ex.	250	275
Real Est Tr't	275	325
Standard Tr't	‡325	.....
State Trust	360	380
Union Trust	1350	1450
U S Mtg & Tr.	400	450
Unit. States.	1586	‡
Washington	290	.....
BR'KLYN		
Brooklyn Tr.	‡405	.....
Franklin	280	.....
Hamilton	395	.....
Kings Co	310	.....
L Isl L & Tr.	‡250	.....
Manufact'rs	340	.....
Nassau	172	.....
People's	250	.....

* Banks marked with a asterisk (*) are State banks.
‖ Purchaser also pays accrued interest.
‡ Sale at Stock Exchange or at auction this week.
† Price per share.

Boston, Philadelphia and Baltimore Stock Exchanges—A Daily and Yearly Record.

☞ Share Prices—Not Per Centum Prices.

Saturday, April 15	Monday, April 17.	Tuesday, April 18.	Wednesday April 19 ¶	Thursday, April 20.	Friday, April 21.	ACTIVE STOCKS. ¶ Indicates unlisted.		Sales of the Week. Shares	Range of Sales in 1899. Lowest.	Highest.
						Railroad Stocks.				
252 252	252 252¼	252¾ 252¾	....	253 253	254 254	Boston & Albany.....(Boston)....100		40	245 Mar. 7	258 Jan. 18
*98 99	99¼ 99¾	99 99	....	99¾ 100	99¼ 100	Boston Elevated..... " 100		215	80¾ Jan. 4	104½ Mar. 27
*235	*235	*237½	....	*237	*237 239	Boston & Lowell..... " 100		.....	227 Jan. 9	235¼ Apr. 4
177½ 177½	*167	*177 177½	....	177½ 177½	177½ 180	Boston & Maine..... " 100		102	170 Jan. 4	180 Apr. 21
141¾ 142¾	143¼ 144	142 144¾	....	143½ 145	143½ 144¾	Chic. Burl. & Quincy..... " 100		24,872	124½ Jan. 4	149½ Feb. 15
*147	147 147	144 148	....	*146 147½	*146 147	Chic. Junc. & Un. Stock Yds. " 100		5	130¾ Jan. 3	150 Mar. 20
*129 131	130 130	130 130	....	*129 131	*129 131	Preferred ..... " 100		30	124 Jan. 12	130 Mar. 11
....	....	....	....	....	....	Chic. Milwaukee & St. Paul. (Phila.) 100		.....	120½ Jan. 3	131¾ Feb. 15
36¾ 36¾	36¾ 36¾	36 36	36½ 36½	36½ 36½	36 36½	Chicago Oklahoma & Gulf.. " 50		1,586	29¾ Jan. 3	37½ Mar. 25
*46¾ 47¼	47 47	*46 46¾	44 46½	46 46	46¼ 46¼	Preferred..... " 50		440	42¾ Jan. 14	46¾ Mar. 29
....	....	....	39 59	59½ 59½	59 60	Consol. Traction of N. J.¶..... " 100		158	57½ Jan. 3	61½ Jan. 13
*115¾	116 117	116¼ 116¼	....	116 117½	119 119	Fitchburg, pref.....(Boston)....100		98	107 Jan. 3	122 Mar. 22
....	....	....	....	*88	....	Ga. Southern & Florida..... (Balt.) 100		.....	35 Mar. 22	38 Feb. 1
....	* 93½	*92 93	*..... 93½	*92 93½	*92 93	1st preferred..... " 100		.....	92 Apr. 6	95½ Jan. 25
....	....	....	....	....	*60 65	2d preferred..... " 100		.....	63 Jan. 11	70 Jan. 27
27¼ 28¼	27¾ 28¼	27¼ 28¼	27¾ 27¾	27¾ 28	27½ 27¾	Lehigh Valley..... (Phila.) 50		2,724	23¼ Jan. 10	30 Mar. 9
*13¼ 13½	13⅜ 13⅞	11 12¼	....	11½ 12	12 14¼	Mexican Central.....(Boston)....100		13,990	5¾ Jan. 7	15¼ Apr. 5
....	....	*91¾ 93	91½ 91½	*91 93	*91 93	Northern Central..... (Balt.) 50		16	90 Jan. 21	95 Feb. 6
52¾ 52¾	53 53	*52¾ 53¾	*52¾ 54¾	52½ 52¾	*52 52¼	Northern Pacific ..... (Phila.) 100		400	42¾ Jan. 7	55¼ Feb. 15
*78¾ 79	*78¾ 79¼	*78¾ 78¾	*78¾ 79	*78¼ 78¾	78¾ 78¾	Preferred..... " 100		6	76¾ Jan. 6	81¼ Jan. 26
208 208	208 208	208 210	....	210 210	210 210	Old Colony..... (Boston)....100		109	195 Jan. 4	210 Apr. 19
....	....	....	....	....	....	Oregon Short Line..... " 100		.....	40¾ Mar. 11	46½ Jan. 22
66¼ 66¾	66¾ 66¾	66¾ 66¾	66¼ 66¾	66¼ 66½	66¼ 66½	Pennsylvania..... (Phila.) 50		2,212	61 Jan. 3	70 Jan. 22
96¼ 97	96¾ 96¾	96¼ 96¾	96¾ 96¾	96¾ 96¾	96¾ 96¾	Philadelphia Traction..... " 50		1,180	94¼ Jan. 3	99 Mar. 9
12 1-16 3-16	12¼ 12¼	12⅛ 12¼	12 1-16 5-16	12 1-16 3-16	12 12¼	Reading Company..... " 50		18,564	10 5-16 Feb. 8	12¾ Jan. 24
33 3-16 33¾	33¾ 33¾	33 33	33 33 5-16	a	33 33¾	1st preferred..... " 50		9,677	25 13-16 Jan. 7	34 Mar. 23
18¼ 18¼	18 1-16 18⅜	18 18	18 18	18¼ 18¼	18¼ 18¼	2d preferred..... " 50		2,004	13 7-16 Jan. 6	18⅞ Mar. 23
47¾ 47¾	47¾ 47¾	47 47	....	46¼ 46¼	46¼ 46¾	Union Pacific..... (Boston)....100		1,716	41⅝ Jan. 7	50¼ Feb. 21
80¾ 80¾	80 80¼	80 80¾	....	79¾ 79¾	79¼ 79¼	Preferred ..... " 100		2,141	73 Jan. 6	84 Jan. 23
43¾ 44	43¼ 44	43 43¼	43 43¼	42¾ 43¼	42¾ 43¼	Union Traction..... (Phila.) 50		35,994	31⅝ Jan. 7	44 Apr. 15
19¾ 19¾	19¼ 19¾	19 19¾	19 19¼	19¼ 19¼	19¼ 19¼	United Rv & Elec. Co.(w. i.) (Balt.)		3,969	19 Feb. 15	23¾ Feb. 21
....	39 39	38 38	....	....	37¾ 37¾	Preferred (when issued)... "		471	37¾ Apr. 21	45 Feb. 21
93 94	94 94	94 94	....	94 95	95 95	West End Street..... (Boston).... 50		3,192	90 Jan. 3	95 Jan. 19
						Miscellaneous Stocks.				
360 361	359 365	359¾ 360	....	360 360	360 360	American Bell Telephone....(Boston)....100		769	273 Jan. 3	380 Feb. 14
68¼ 169	164¾ 169	163 165½	....	164¼ 166½	164¼ 165¼	American Sugar Refining¶.. " 100		11,692	123¾ Jan. 4	186 Mar. 20
118 118	118¼ 118½	117 118½	....	118 118½	118½ 118½	Preferred¶..... " 100		490	110¼ Jan. 16	122 Mar. 20
372 375	370 375	374¼ 374¼	....	375 377	373 378	Boston & Montana..... " 25		1,010	262 Jan. 7	380 Mar 1
92 92	92 94	91¼ 94	....	92½ 97¼	96 98¼	Butte & Boston ..... " 25		4,520	74 Jan. 3	97¼ Apr. 20
835 835	825 840	837 840	....	838 838	835 835	Calumet & Hecla ..... " 25		98	635 Jan. 6	895 Feb. 21
23¼ 23¼	23 23¼	22¾ 23	22¾ 23¼	23 23¼	23 23¼	Cambria Steel. ($1·50 paid) (Phila.)		17,089	11¾ Jan. 7	24¾ Mar. 23
68¼ 68¼	68 68	68 68¼	69 70	*67¾ 69	*68¼ 68¾	Consolidated Gas..... (Balt.) 100		1,073	66¼ Mar. 3	71¼ Mar. 16
55 58	58 59	55 56	....	54¼ 55	54¾ 54¾	Dominion Coal..... (Boston)....100		8,075	33 Jan. 3	63 Apr. 3
....	....	....	186 186	185 185	*183 185	Electric Storage Battery¶... (Phila.)....100		875	58¼ Jan. 10	194 Apr. 5
....	....	....	183 183	184 184¼	*183 185	Preferred¶..... " 100		555	64¾ Jan. 4	190 Apr. 5
*91 93	92¼ 94	94¼ 95	....	94 94	*94½ 95	Erie Telephone.....(Boston)....100		98	78¾ Jan. 3	100 Feb. 14
68¾ 68¾	66¾ 69¾	65¾ 67½	....	67¼ 68¾	67½ 68¾	Federal Steel..... " 100		12,727	46¾ Feb. 8	74¼ Apr. 3
*..... 33½	32¾ 33	*..... 33	....	32½ 32½	32½ 32½	Lamson Store Service..... " 25		605	23¼ Jan. 3	33½ Apr. 3
45¼ 45¼	45¼ 45¼	45¼ 45¼	....	45 45¼	45 45¼	Lehigh Coal & Navigation... (Phila.) 50		429	39¾ Jan. 3	45¼ Mar. 29
25½ 26½	25¾ 26¾	23¾ 25¾	23¼ 24	20½ 23¼	21¼ 23	Marsden Company¶..... " 100		49,410	6¾ Jan. 12	28¾ Apr. 6
*145	145½ 145½	*145	....	*145	146 146	New England Telephone.....(Boston)....100		42	133 Jan. 4	154 Feb. 23
46 46½	46¼ 47	45¾ 46	....	46¼ 47	46¼ 47	Oid Dominion Copper¶..... " 25		4,100	36 Jan. 3	49 Feb. 18
31 31¾	30¼ 31¼	30¼ 31¼	30 30¾	30 30¾	30¼ 30¾	Pa. Mfg. Light & Power¶... (Phila.).... 50		28,751	28¾ Jan. 3	33¾ Apr. 6
171 172	170¾ 171	170¼ 171	170¾ 170¾	170½ 170¾	167 170¼	United Gas Improvement¶.. " 50		4,470	127¼ Jan. 5	175 Apr. 6
50¾ 50¾	50¼ 51¼	48¼ 51¼	....	50¼ 51¼	49¼ 50	United States Oil.....(Boston).... 25		9,290	36 Jan. 3	55 Mar. 20
56 56¼	55¼ 55¼	55¼ 58¼	....	56¼ 56¼	55¼ 55¼	Welsbach Light¶..... (Phila.).... 5		2,278	36¼ Feb. 16	60¼ Apr. 3
*1¼ 1¼	*1¼ 1¼	*1¼ 1½	....	*1¼ 1½	*1¼ 1½	West End Land..... (Boston).... 25		.....	1¼ Jan. 5	1½ Feb. 13
49 49	*48¾ 49¾	*48¾ 50	....	49 49	*..... 49	Westingh. Electric & Mfg... " 50		173	39 Jan. 4	52¾ Feb. 24
*..... 64½	65 65	64 64½	....	64 64	*..... 64	Preferred..... " 50		233	63 Jan. 6	65 Apr. 5

* Bid and asked prices; no sale was made. ¶ Holiday in Boston. a 22 15-16 23¼

INACTIVE STOCKS

RAILROADS.—Prices	Bid. Apr.	Ask. 21.
At Top & S Fe...(Bost)100	20¼	20¾
Atl & Charlotte(Balt) 100	122	.....
Bos & Maine pf.(Bost)100	.....	.....
Boston & Prov. " 100	.....	300
Cal'wissa 1st pf (Phil) 50	56	.....
Central Mass...(Bost)100	18	20
Pref..... " 100	72	73
Central Ohio...(Balt) 50	42	45
Chic & W Mich.(Bost)100	.....	21
Cit's St of Indst(Phil) 100	42¾	43¼
Conn & Passum(Bost)100	160	165
Conn River..... " 100	250	260
Consol Tr Pitts¶(Phil) 50	32	32¼
Pref ¶..... " 50	64½	64¾
Flint & Pere M.(Bost)100	25	25¾
Pref. ..... " 100	54	54½
G'mant'n Pass(Phil) 50	142	.....
Hestonv M & T " 50	48	.....
Pref..... " 50	75½	.....
Hunt & Broad T " 50	15	.....
Pref..... " 50	50	.....
K C Ft S & M...(Bost)100	7	12
Pref..... " 100	35	50
Little Schuylk.(Phil) 50	55¼	.....
Maine Central.(Bost)100	161	163
Minehill & S H.(Phil) 50	56	.....
Nesquehon'g V. " 50	55	.....
New England..(Bost)100	37	40
Pref..... " 100	100	.....
North Penn....(Phil) 50	103	.....
Phil & Erie..... " 50	.....	21
Phil Germ & N. " 50	140	.....
United N J..... " 100	.....	279
United Tr of P. " 50	15	16
Pref..... " 50	50	50½
West End pref.(Bost) 50	115	115¼
West Jer & S S.(Phil) 50	54½	.....
West N Y & Pa. " 50	8	8¾
Wiscon Central(Bost)100	1¼	2
Pref..... " 100	2	4
Wor Nash & R. " 100	130	.....
MISCELLANEOUS.		
Allouez Mining(Bost) 25	11¼	12
Am Ry El Lt.¶.(Phil)	.....	.....
Arnold Mining.(Bost) 25	10	15
Ash Bed Min'g. " 25	1¼	2
Atlantic Min'g. " 25	39½	40
Baltic Mining.. " 25	35	35¾
Bay State Gas¶.(Bost) 50	2	2¼
Berg&Eng str'w(Phil) 100	.....	.....
Pref..... " 100	.....	.....
Boston Elec Lt.(Bost)100	169	172
Boston Land..... " 10	.....	5½
Cambria Iron..(Phil) 50	44¼	45
Canton Co.....(Balt) 100	84	85
Centen Mining.(Bost) 25	44	44½
Daylight Prism.(Phil) 50	40	.....
Domin Coal pf.(Bost)100	118	119½
Edison El Ill.... " 100	200	202
Elec Co of Am¶.(Phil) 50	21¾	22
Elect Vehicle¶. " 100	140	142
Electros Com'l¶ " 50	.....	.....
Franklin Min'g (Bost) 25	26½	27
General Elect.. " 100	119	119¼
Pref..... " 100	137	138
Gen El Auto-M¶(Phil) 50	19	.....
Int But H & S M(Bost) 10	2¾	3¼
Isle Royale¶..... " 25	0	70½
Marsden pref¶ (Phil) 100	.....	.....
Mergenthaler..(Bost)100	190	192
Mex Telephone " 10	3¼	3¼
No Am G Deb¶. " 10	97	97½

STOCKS BONDS	Bid.	Ask.
MISCELL.—Concluded.		
Old Col Mining.(Bost) 25	16¼	17
Osceola Mining. " 25	92½	93
Palmetto Co....(Phil) 25	6	.....
Parrott Sil&Cop(Bost) 10	57¼	58
Penn Elec Veh¶(Phil) 50	20	20¼
Pref¶..... " 50	11½	12
Pennsyl Salt... " 50	119	.....
Pennsyl Steel¶. " ...	75¾	.....
Pref¶..... " 100	85	85¼
Pullman's Pal..(Bost)100	161¼	162
Quincy Mining. " 25	165	170
Reece Buttonh. " 10	12½	13¾
Rhode Isl Min.. " 25	18¼	18¾
Santa Ysabel G " 5	12½	13
Tamarack Min. " 25	235	240
Torrington "A" " 25	31	32
Pref..... " 25	30	31
Un Cop L & M'g " 25	8¼	8¾
Un Shoe Mach.. " 25	38	38¼
Pref ..... " 25	26	27
Utah Mining.... " 4·85	46	46¼
Water Power.... "	1	1¼
Welsbach Com¶(Phil)100	16¼	.....
Pref ¶..... " 100	71	72
Westm'rel Coal " 50	50	.....
Winona Mining(Bost) 25	16¼	17
Wolverine Min. " 25	47½	47¾
Wollaston L'd. " 5	.....	2
Bonds—Boston.		
Am Bell Tel 4s..1908 J&J	108	.....
A T&S F gen g 4s.'95 A&O	100¾	101¼
Adjustment g 4s..1995	83	83½
B & M 3d is 7s.'02-07 M&N	.....	.....
Boston Term'l 3½s..1947	114	116
Bos Un Gas 1st 5s.'39 J&J	89	90½
2d M 5s.....1939 J&J	67	68
Bur & Mo Riv ex'pt 6s.J&J	131	.....
Non-exempt 6s.'18 J&J	107	.....
Plain 4s.....1910 J&J	100	.....
Ch Bur & N 1st 5s.'26 A&O	.....	106
2d M 6s.....1918 J&D	100	102
Ch Bur & Q 4s.1922 F&A	100	.....
Iowa Div 4s.1919 A&O	102	.....
Chicago Junc 5s.1915 J&J	114½	115
Ch & No M gu 5s.'31 M&N	.....	83
Chi & W M gen 5s.'21 J&D	89	90
Con. of Verm't 5s.'13 J&J	95½	96
Curr't Riv 1st 5s.'27 A&O	.....	72½
D G R & W 1st 4s.'46 A&O	95	95½
Domin Coal 1st6s.'13M&S	111	112
East'n 1st M 6s g.'06 M&S	118	120
Fr Elk&M V 1st 6s '33 end	137	.....
Unst'p'd 1st 6s.'33 A&O	137	.....
Illin Steel conv 5s.'10 J&J	.....	106
Debenture 5s.1913 A&O	101½	102
K C Ck S 1st 5s g.'25 A&O	.....	72
K C Ft S&G 1st 7s.'08 J&D	114	.....
K C F S&Moon 6s.'28M&N	94	95½
K C M & B 1st 4s.'34 M&S	.....	92
Income 5s.....	39	39¼
K C & M Ry&B 5s.'29 A&O	100	.....
K C St Jo & C B 7s.'07 J&J	120	.....
Lams'n St're 8 6s.'09 M&S	.....	.....
L Rock&F S 1st 7s.'05 J&J	106	.....
L E&St L 1st 6s g.'26 A&O	*103	.....
2d M 5-6 g....1936 A&O	.....	.....
Mar H & Ont 6s...'25 A&O	115	116
Mex Cent 4s g..1911 J&J	75	76
1st con inc 3s g non-cum	21	22
2d con inc 3s non-cum..	11	11¼
New Eng Tele 6s.'99 A&O	100	.....
6s.....1907 A&O	.....	.....

BONDS	Bid.	Ask.
Boston—Concluded.		
N Y&N Eng 1st 7s.'05 J&J	§119	119¼
1st mort 6s...1905 J&J	§114	114½
Ogd & L C con 6s.'20 A&O	106	107
Income 6s.....1920	.....	15
Rutland 1st 6s..'09 M&N	§105	107
2d 5s.....1898 F&A	§100	104
Torrington 1st 5s 1916...	§	.....
West End St 5s...'03 M&N	§105	.....
4½s.....1914 M&S	§	.....
Gold 4s.....1916 M&N	§	.....
4s.....1917 F&A	§	.....
Bonds—Baltimore.		
Atl & Ch 1st 7s.1907 J&J	121	122½
AtlG-Light1st5s1917J&D	.....	.....
Balt Belt 1st 5s.1990M&N	107	108½
BaltCPas1st 5s.1911M&N	114	.....
Balt Fundg 5s.1916 M&N	122½	.....
Exchange 3½s.1930J&J	.....	114
Balt&Ohio 4s g.1935 A&O	.....	.....
Stat Isl 2d 5 g.1926 J&J	.....	.....
B&OSW 1st4½ g.1990J&J	.....	110
Balt&P1st6sm¶1911A&O	.....	.....
1st 6s tunnel 1911..J&J	.....	.....
Bal Trac 1st 5s.1929M&N	120	.....
Ext & Imp 6s.1901M&S	104	105
No BaltDiv 5s.1942J&D	121	122
Conv'rtible 5s1906M&N	102¼	102¾
CapeF&YsrA6g.1916J&D	.....	.....
1st 6s ser B..1916 tr rec	.....	.....
1st 6s ser C..1916 tr rec	.....	.....
Cent Ohio 4½s g.'30 M&S	.....	.....
Central Ry 6s...1912 J&J	.....	.....
Consol 5s.....1932 M&N	119	120
Ext & Imp 5s.'93 M&S	.....	120
Chas City Ry 1st 5s '23 J&J	107	.....
CharlC&A ext5s.1910J&J	109	111
Chesap Gas 6s..1900 J&D	104½	105½
City&Sub 1st 5s.1922J&D	117	120
Col&Grnv 1st5-6.1917J&J	119	.....
Consol Gas 6s..1910 J&D	118	119
5s.....1930 J&D	112	113
Ga & Ala 1st pf5s1945A&O	106	.....
GaCar&N 1st5s g.1929J&J	102	103½
GeorgiaP 1st5-6s 1922J&J	122½	.....
GaSo&Fla 1st 5s.1945J&J	108¾	109¼
KnoxvTrac 1st5s '28A&O	104½	105½
Lake R El 1stgu5s'42M&S	113	116
MetSt(Wash) 1st 5s'25FA	122	.....
New Orl Gas 1st 5s...Var	.....	.....
Norfolk St 1st 5s '44.J&J	109¼	.....
NorthCent 4½s.1925A&O	110	.....
6s 1900.....A&O	102	.....
6s gold 1900 .....J&J	104	104½
6s 1904.....J&J	114	.....
Series A 5s 1926.....J&J	119½	.....
Series B 5s 1926.....J&J	119	.....
Ohio&M1st7SD1905M&N	102	103¼
Pitt Un Trac 5s.1997 J&J	113	.....
PotomVal 1st 5s.1941J&J	.....	106½
SecAvTn(Pitts)5s'34J&D	116	.....
Sav Fla & West 5s '34A&O	.....	.....
Seab & Roan 5s.1926 J&J	108	110
Virg Mid 1st 6s.1906 M&S	110	.....
2d series 6s..1911 M&S	117	.....
3d series 6s..1916 M&S	114	.....
4th ser 3-4-5s.1921M&S	105	.....
5th series 5s.1926 M&S	110¼	111
Va (State) 3s new.'32J&J	88¼	89
Fund debt2-3s.1991J&J	88¼	85
Va& Tenn 2d 5s.1900 J&J	100	.....
6s.....1900 J&J	.....	.....

BONDS	Bid.	Ask.
Baltimore—Conclu'd.		
West N C con 6s.1914 J&J	120	121
WestVaC&P1st6g.'11J&J	114	116
Wil & Weld 5s..1935 J&J	118	120
Bonds—Philadelphia		
Atl City 1st 5s g..'19 M&N	111	.....
Balls Ter 1st 5s.1926 J&D	102	102¼
B Boro Gas 1st 5s.'38M&S	102½	103
Cambria Iron 6s.1917J&J	.....	.....
Catawissa M 7s.1900 F&A	.....	.....
Ches&D Can1st5s.'16 J&J	.....	.....
Choc Okla & G prior lien 6s	.....	.....
General 5s....1919 J&J	107	107¼
Cit's'St Ry(Ind)con 5s.'33	107	.....
Colum St Ry 1st con 5s.'32	107¼	.....
Con Trac of N J 1st 5s..'33	.....	.....
Del & B Bk 1st 7s.'05 F&A	119¼	.....
East&A 1st M 5s.'20 M&N	109¼	.....
Edison Elec 5s stk tr ctfs.	.....	.....
Elec& Peop's Tr stk tr ctfs	99	99¼
Elm&Wilm 1st 6s.'10 J&J	124	.....
Income 5s....2862 A&O	.....	110
Eq Ill Gas-L 1st g 5s.1928	110¼	.....
Hestonv M & F con 5s.'24	116	.....
H& B Top con 5s.'25 A &O	.....	.....
Internat Nav 6s.....1906	.....	.....
K C Sub B 1st 6s..'20 J&D	.....	100
K C P & G 1st 5s..'23 A&O	65	.....
Lehigh Nav 4½s..'14 Q-J	114¼	114½
RR 4s g.....1914 Q-F	.....	.....
Consol 7s.....1911 J&D	.....	129
Gen M 4½s g..1924 Q-F	109	110
Leh V C1 1st 5s g.'33 J&J	.....	.....
Leh Val ext 4s..1948 J&D	113¼	.....
2d 7s.....1910 M&S	128¾	.....
Consol 6s.....1923 J&D	118	.....
Annuity 6s.....J&D	120¼	.....
New'k Con Gas 5s '48 J&D	.....	.....
Newark Pass con 5s.1930	118¼	.....
No Penn 1st 4s..'36 M&N	114	.....
Gen M 7s.....1903 J&J	116	.....
Penn gen 6s r...1910 Var	130	.....
Consol 6s c.....1905 Var	117½	.....
Consol 5s r.....1919 Var	.....	.....
Pa & N Y Can 7s..'06 J&D	121	124
Cons 5s.....1939 A&O	104	.....
Cons 4s.....1939 A&O	91	.....
Penn Steel 1st5s.'17 M&N	105	110
People's Tr tr certs 4s.'43	109	.....
Perkiom 1st ser5s.'18 Q-J	.....	.....
Phila Elec gold trust ctfs	102¾	103¼
Ph&Er gen M 5g.'30 A&O	.....	.....
Gen M 4s g..1920 A&O	100	.....
Ph & Read 2d 5s.'33 A&O	125	.....
Consol M 7s..1911 J&D	134	.....
Con M 6s g...1911 J&D	124	.....
Ext Imp M 4s g.'47 A&O	104	.....
Con M of '82 4s.'37 J&J	104¼	105
Terminal 5s g.1941 Q-F	120¼	.....
P Wil & Balt 4s.1917 A&O	.....	111
Collat trust 4s.1921 J&J	.....	.....
Pitts C&St L 7s.1900 F&A	106	.....
Read Co gen 4s, 1997 J&J	89	.....
Rochester Ry con 5s.1930	105	.....
Sch R E Side 1st5s g'35J&D	113¼	.....
Scran Trac 1st 6s '32M&N	.....	.....
Union Term'l 1st 5s.F&A	.....	.....
United N J 4s...1944 M&S	120	.....
UnTracPitts gen5s'97J&J	.....	114
¶And interest.	†91·50	paid.
*Price includes overdue	coupo	ns.

Investment AND Railroad Intelligence.

RAILROAD EARNINGS.

The following table shows the gross earnings of every STEAM railroad from which regular weekly or monthly returns can be obtained. The first two columns of figures give the gross earnings for the latest week or month, and the last two columns the earnings for the period from January 1 to and including such latest week or month.

The returns of the street railways are brought together separately on a subsequent page.

ROADS.	Latest Gross Earnings.			Jan. 1 to Latest Date.	
	Week or Mo	1898-9.	1897-8.	1898-9.	1897-8.
		$	$	$	$
Adirondack	February	18,983	23,624	35,331	4[illegible],106
Ala. Gt. South	2d wk Apr.	33,649	27,342	504,674	499,134
Ala. Midland	February	59,799	66,146	126,770	136,340
Ala. N. O. & Tex.	Pac. Junc.				
N Orl. & N. E	4thwk Mar	58,000	45,000	386,042	387,765
Ala. & Vicksb	4thwk Mar	26,000	22,000	184,229	194,122
Vicks. Sh. & P.	4thwk Mar	24,000	27,000	172,805	187,783
Allegheny Val.	February	186,621	185,499	410,785	398,259
Ann Arbor	2d wk Apr.	29,340	26,696	448,237	448,732
Ark. Midland	February	7,749	13,593	18,622	23,923
Atch. T. & S. Fe	February	2,959,739	3,056,389	6,188,062	5,916,838
Atlanta & Char.	January	177,748	134,407	177,748	134,407
Atl. Knox. & No.	March	30,543	28,944	83,624	74,028
Atlanta & W. P.	February	45,082	50,224	97,715	10[illegible],763
Atl. C'st Line S. C	January	159,214	162,687	159,214	162,687
Atlan. & Danv.	2d wk Apr.	15,407	16,[illegible]90	168,823	167,845
Austin & N'west	February	9,098	11,917	21,163	23,996
Balt. & Ohio	March	2,3[illegible]4,899	2,335,884	6,413,[illegible]33	6,318,675
Bal. & O. Sou'w.	2d wk Apr.	132,519	136,388	1,749,592	1,896,474
Bath & Ham'nds	February	1,631	1,621	3,495	3,454
Bir. & Atlantic	March	2,063	2,589	5,959	6,862
Brunsw'k & West	February	49,04[illegible]	47,595	97,930	97,702
Buff. Roch. & Pitt	2d wk Apr.	77,094	75,842	1,023,356	939,496
Buff. St. M. & S. W	January	31,019	.....	31,019	.....
Buffalo & Susq.	February	48,932	36,324	102,540	76,800
Bur. C. Rap. & N.	1st wk Apr	76,366	68,744	1,171,703	1,037,638
Canadian Pacific	2d wk Apr.	525,00	451,000	6,761,953	6,145,448
Car. Midland	November.	5,889	5,435	59,978	54,526
Cent. of Georgia	2d wk Apr.	89,128	73,431	1,672,677	1,611,228
Central N. E.	January	51,543	47,288	51,543	47,288
Central of N. J.	February	867,693	885,291	1,960,256	1,940,990
Central Pacific	February	1,045,397	1,062,118	2,180,431	2,113,936
Charlest'n & Sav	February	63,131	80,932	120,273	149,726
Chas'n & W. Car.	January	70,787	72,098	70,787	72,098
Chattan'ga So.	2d wk Apr.	1,363	1,081	16,728	19,316
Ches. & Ohio	2d wk Apr.	227,517	218,504	3,148,932	3,307,540
Chic. Bur. & Q.	February	3,026,776	3,139,716	6,220,228	6,184,172
Chic. & East. Ill.	2d wk Apr.	82,141	67,747	1,324,342	1,179,420
Chic. Gt. West'n	2d wk Apr.	105,089	88,696	1,651,561	1,451,811
Chic. Ind. & L.	2d wk Apr.	69,124	63,012	885,957	825,596
Chic. Mil. & St. P.	2d wk Apr.	692,686	566,089	10,057,780	8,945,855
Chic. & N'thw'n.	February	2,691,421	2,586,872	5,521,019	5,148,429
Chic. Peo. & St. L.	March	73,759	78,632	204,540	227,692
Chic. R'k I. & P.	February	1,501,557	1,689,817	3,011,404	3,124,854
Chic. St. P. M. & O.	February	710,619	591,272	1,534,428	1,158,751
Chic. Ter. Tr. RR.	2d wk Apr.	24,753	21,648	326,961	320,068
Chic. & W. Mich.	2d wk Apr.	41,546	34,183	564,303	477,553
Choc. Ok. & Gulf.	February	116,467	128,996	311,789	279,706
Cin. G. & Ports'th	March	5,221	4,034	13,930	12,452
Cin. N. O. & T. P.	March	371,570	339,094	1,050,030	993,090
Cin. Ports. & Vir.	March	25,034	22,671	64,182	60,007
Clev. Ak. & Col.	2d wk Apr.	18,173	16,394	241,738	219,379
Clev. Can. & So.	4th wk Mar	19,660	14,301	158,105	153,362
Cl. Cin. Ch. & St. L	2d wk Apr.	263,308	279,544	3,740,484	3,911,053
Peo. & East'n	March	148,563	145,335	430,746	449,419
Cl. Lor. & Wheel.	2d wk Apr.	36,530	33,164	468,067	413,703
Col. Midland	March	97,949	137,159	347,041	400,599
Colorado & So.	4th wk Mar	72,025	.....	876,633	.....
Col. H. V. & Tol.	January	224,011	211,605	224,011	211,605
Col. Sand'y & H.	2d wk Apr.	13,457	13,425	221,742	210,605
Colusa & Lake	March	850	1,250	3,500	4,650
Crystal	February	811	1,161	2,096	2,307
Cumb'l'd Valley	February	53,741	63,547	113,749	124,277
Denv. & Rio Gr	2d wk Apr.	183,200	139,600	2,431,305	2,108,543
Des M. N. & W.	December.	39,591	37,231	520,164	430,382
Det. G. Hap. & W	2d wk Apr.	27,585	27,462	398,029	374,029
Det. & Mackinac	February	55,816	35,766	103,405	74,101
Duluth S. S. & Atl	2d wk Apr.	43,641	31,404	532,647	420,115
Elgin Jol. & East.	March	157,331	147,150	441,988	393,628
Erie	February	2,214,629	2,247,191	4,704,464	4,610,893
Eureka Springs	February	3,588	3,782	8,048	7,268
Evans. & Ind'pls	2d wk Apr.	6,013	6,077	88,091	81,274
Evansv. & T. H.	2d wk Apr.	23,522	21,839	334,485	328,243
Find. Ft. W. & W.	February	7,568	5,685	15,451	11,919
Flint & P. Marq.	2d wk Apr.	68,045	56,953	892,278	831,660
Fla. Cent. & Pen.	1st wk Apr	62,094	59,103	689,430	664,184
Ft. W'th & Den. C.	4th wk Mar	25,698	23,236	349,509	336,218
Ft. W. & Rio Gr.	2d wk Apr.	15,090	17,264	134,054	140,358
Gads. & Att. U.	March	628	599	1,897	1,844
Georgia RR.	2d wk Apr.	29,599	21,832	483,598	490,208
Georgia & Ala.	1st wk Apr	19,633	19,290	319,381	339,812
Ga. Car'la & No.	December.	10[illegible],579	74,726	898,365	881,048
Geo. So. & Fla.	March	78,902	80,545	221,121	238,236
Gr. Rap. & Ind.	2d wk Apr.	49,639	41,145	638,319	571,994
Gin. R. & Ft. W.	2d wk Apr.	8,596	8,814	130,599	122,386
Traverse City	2d wk Apr.	1,183	903	13,155	11,002
Mus. G. R. & I.	2d wk Apr.	2,211	2,386	28,778	33,485
Tot. alllines	2d wk Apr.	61,629	53,248	810,851	738,867
Gr. Tr'nk Syst'm	2d wk Apr.	477,486	469,655	6,918,104	6,580,405
Chic. & Gr. Tr.	4th wk Mar	134,265	120,215	1,056,486	944,811
Det. Gr. H. & M.	4th wk Mar	27,730	24,279	203,338	216,727
Great North'n—					
St. P. M. & M.	March	1,457,773	1,382,765	3,798,778	3,494,426
East of Minn.	March	166,503	106,148	533,577	301,314
Montana Cent	March	175,116	159,165	488,643	493,058
Tot. system	March	1,799,392	1,648,078	4,820,998	4,288,798
G'lf F'mnt & K. C	1st wk Apr	6,190	2,931	68,506	38,449
Gulf & Chicago	December.	8,442	7,487	61,849	52,416
Hous. Tun. & Wil.	December.	4,137	3,309	54,507	54,689
Hous. & Tex. Cen	February	273,052	279,880	623,355	597,985
Illinois Central	March	[2]371,425	[2]227,769	6,947,597	6,737,887
Ind. Dec. & West.	December.	45,481	45,349	480,571	477,398
Ind. Ill. & Iowa	February	84,094	84,681	161,689	161,056
In. & Gt. North'n	2d wk Apr.	76,499	69,585	1,019,684	1,087,845
Interoc. (Mex.)	Wk Apr. 1	72,600	72,800	956,200	852,710
Iowa Central	1st wk Apr	35,673	29,670	527,995	461,240
Iron Railway	March	4,337	5,387	12,842	13,084
Jack. T. & K. W	February	33,098	31,489	66,611	61,751
Kanaw'a & Mich	2d wk Apr.	11,896	10,015	168,469	142,516
K. C. F. Scott & M.	1st wk Apr	79,409	80,162	1,302,828	1,300,994
K. C. Mem. & Bir.	1st wk Apr	25,066	23,498	3[illegible]9,129	442,177
Kan. C. N. W.	March	24,650	31,434	76,215	96,157
Kan. City & Om.	1st wk Apr	5,330	3,903	61,024	73,130
K. C. Pitts. & G.	2d wk Apr	62,881	62,207	1,042,[illegible]6	916,239
Kan. C. Sub. Belt	2d wk Apr.	10,662	9,097	155,898	129,489
Keokuk & West.	4th wk Feb.	12,047	11,368	92,800	96,313
L. Erie & West.	2d wk Apr.	58,692	60,260	930,411	950,722
Lehigh & Hud.	March	42,729	25,950	119,006	86,706
Lehigh Val. RR.	February	1,188,529	1,421,806	2,757,392	2,765,544
Leh. V. Coal Co.	February	1,387,454	1,167,088	3,010,036	2,673,069
Lex'gton & East.	February	13,417	15,113	29,106	30,717
Long Island RR.	March	271,681	271,489	691,204	707,713
Long Is. System.	March	279,439	281,549	713,810	733,289
Los Ang. Term.	March	6,192	5,887	21,799	20,334
Louis. Ev. & St. L.	2d wk Apr.	30,540	27,996	430,111	420,723
Lou. H. & St. L.	2d wk Apr.	11,079	11,822	147,867	135,479
Louisv. & Nashv.	2d wk Apr.	446,170	411,120	6,476,687	6,227,303
Macon & Birm.	March	6,287	4,488	16,032	16,283
Manistique	March	8,042	6,296	24,784	24,601
[Mexican Cent.	2d wk Apr.	259,624	258,288	4,161,913	3,829,246
Mexican Inter'l.	February	368,890	358,011	748,208	528,812
[Mex. National	2d wk Apr	128,401	94,429	1,902,543	1,703,080
Mex. Northern	February	63,102	44,794	148,715	82,023
[Mexican R'way	Wk Apr. 1	86,000	85,000	1,165,700	1,053,900
Mexican So.	4th wk Mar	22,660	25,076	192,980	178,043
Minneap. & St. L.	2d wk Apr.	39,437	31,580	619,171	551,881
M. St. P. & S. St. M.	2d wk Apr.	74,632	68,776	952,528	969,854
Mo. Kan. & Tex.	2d wk Apr.	197,058	206,382	3,101,921	3,098,465
Mo. Pac. & Iron M	2d wk Apr.	456,000	437,000	7,093,551	7,196,588
Central Br'ch	2d wk Apr	17,000	26,000	300,377	375,262
Total	2d wk Apr.	473,000	463,000	7,393,928	7,571,850
Mobile & Birm.	2d wk Apr.	6,388	6,095	105,450	120,099
Mobile & Ohio	March	441,500	364,860	1,192,300	1,039,120
Mont. & Mex. G'f.	March	103,842	129,802	310,104	395,705
Nash. Ch. & St. L.	March	513,583	480,314	1,438,438	1,358,530
Nevada Central	January	1,446	4,372	1,446	4,372
N. Y. C. & H. R.	March	3,923,839	3,755,736	10,834,804	10,513,259
N. Y. Ont. & W.	2d wk Apr.	90,04[illegible]	65,[illegible]60	1,16[illegible],448	979,591
N. Y. Susq. & W.	February	163,695	157,129	363,996	354,062
Norfolk & West.	2d wk Apr.	233,985	265,440	3,180,708	3,218,958
North'n Ala. Ry.	1st wk Apr	3,886	3,108	57,614	54,205
Northes'n (Ga.)	December.	7,647	7,711	73,157	67,730
North'n Central	February	404,679	509,779	963,615	1,016,315
North'n Pacific	1st wk Apr	489,532	476,176	5,753,621	5,559,734
Ohio River	2d wk Apr.	19,911	17,902	251,112	228,645
Ohio Southern	January	75,258	62,323	75,258	62,323
Oreg. R. R. & Nav.	2d wk Apr.	112,570	125,032	1,679,167	1,818,513
Oreg. Sh. Line	February	481,770	429,477	1,003,407	876,846
Pac. Coast Co.	January	332,395	373,678	332,395	373,678
Pacific Mail	February	275,189	365,923	621,855	683,974
Pennsylvania	February	4,568,834	4,829,534	9,881,005	9,918,605
Peoria Dec. & Evv.	2d wk Apr.	15,792	14,238	221,082	222,991
Phila. & Erie	February	247,267	253,518	523,402	506,646
Phila. & Read.	February	1,500,663	1,490,115	3,365,317	3,214,587
Coal & Ir. Co.	February	2,042,618	1,444,422	4,314,969	3,388,823
Tot. both Co's.	February	3,543,281	2,934,537	7,680,286	6,603,410
Phil. Wilm. & B.	February	625,216	658,016	1,356,156	1,338,956
Pitts. C. C. & St. L.	March	1,346,738	1,309,219	4,007,039	3,837,761
Pitts. Lisb. & W'n	March	4,072	4,152	10,865	11,998
Pitts. Bes. & L. E.	2d wk Apr.	15,046	20,177	240,161	233,312
Pitts. & Wes'n	1st wk Apr	33,941	35,589	425,988	384,171
Pitts. Cl. & Tol.	1st wk Apr	14,170	22,760	218,181	247,065
Pitts. Pa. & F.	1st wk Apr	7,063	8,157	80,137	64,335
Total system	2d wk Apr.	61,838	64,485	790,696	765,453
Pittsb. Yo. & A.	January	76,676	82,372	76,676	82,372
Rich. Fr'ksb & P.	February	57,221	57,068	119,747	114,290
Rio Grande Jct.	February	18,468	21,335	43,730	46,390
RioGrande So'n	2d wk Apr.	8,442	7,246	123,466	118,824
Rio Gr'de West.	2d wk Apr.	69,700	55,600	854,926	795,408
Sag. Tuse. & H.	March	8,921	9,198	26,421	21,595
St. Joe. & Gr. I.	2d wk Apr.	20,030	17,902	338,305	340,370
St. L. Chi. & St. P.	March	26,250	28,477	79,335	83,728
St. L. Ken'ct & So	March	7,470	4,667	19,006	17,557
St. L. & San Fran.	2d wk Apr.	140,924	129,426	1,961,403	1,892,189
St. L. Southwest.	2d wk Apr.	95,100	81,700	1,446,738	1,526,809
St. Paul & Dul.	March	135,605	119,102	373,210	319,410
San. Ant. & A. P	January	138,495	160,651	138,495	160,659
San Fran. & N. P	March	59,087	54,582	176,863	165,052
S. Fe Pres. & Ph.	1st wk Apr	15,906	15,828	234,606	195,421
Sav. Fla. & West.	February	293,016	294,748	603,669	604,654
Sher. Shrev. & So.	4th wk Mar	9,389	9,005	81,891	77,848
Sil. Sprs. O. & G.	February	22,548	13,947	47,433	27,179
Sioux C. & Nor.	December.	33,117	25,539	289,381	279,161
So. Haven & E.	March	2,074	2,359	5,836	5,497
So. Pacific Co.—					
Gal. Har. & S. A	February	399,662	424,923	835,544	851,601
Louis'a. West.	February	106,231	97,467	246,795	206,566
Morgan'L & T.	February	484,182	497,517	1,121,677	1,062,086
N. Y. T. & Mex.	February	17,871	24,412	36,623	50,331
Tex. & N. Orl.	February	137,844	127,924	303,858	248,609
Atl. Prop'ties a	February	1,165,429	1,198,807	2,591,448	2,486,750
So. Pac. of Cal.	February	1,044,373	1,101,678	2,181,700	1,938,420
So. Pac. of Ariz.	February	272,239	341,821	533,457	614,436
So. Pac. of N. M.	February	153,030	147,341	306,162	268,601
Pacific system	February	2,733,190	2,857,733	5,660,656	5,619,392
Total of all b	February	4,171,671	4,336,419	8,874,458	8,704,126
Southern Ry.	2d wk Apr	416,499	400,768	6,930,824	6,461,956
Stony Cl. & C. Mt	February	804	747	1,593	1,472
Texas Central	4th wk Mar	4,075	4,544	74,500	72,640
Texas & Pacific	2d wk Apr.	132,846	131,856	2,229,760	2,243,696
Tex. S. V. & N. W.	December.	6,779	4,135	6[illegible],505	40,235
Tol. & Ohio Cent.	2d wk Apr.	33,405	31,898	464,933	464,510
Tol. P. & West.	2d wk Apr.	14,835	15,521	267,223	261,407
Tol. St. L. & K. C.	2d wk Apr.	34,464	38,678	513,291	540,877
Union Pac. RR.	February	1,251,031	1,297,272	2,710,931	2,604,591
Un. P. Den. & G.	2d wk Mar.	61,100	76,494	721,143	778,754
Wabash	2d wk Apr.	262,428	252,399	3,908,255	3,540,513
W. Jersey & Sea'e	February	126,144	136,144	274,854	277,354
W. V. Cen. & Pitts	February	75,938	84,148	174,277	170,405
West Va. & Pitts.	January	21,319	26,497	21,319	26,497
Western of Ala.	February	52,187	55,926	109,397	114,752
West. N. Y. & Pa.	1st wk Apr	58,900	60,500	808,540	727,409
Wheel. & L. Erie	2d wk Apr.	29,641	29,922	406,284	384,578
Wisconsin Cent.	2d wk Apr.	105,767	83,751	1,298,250	1,254,073
Wrightsv. & Ten.	February	9,157	7,464	16,452	15,537
York Southern.	February	4,232	4,269	9,378	9,395

a Includes earnings from ferries, etc., not given separately. b Includes the Pacific system, the Atlantic properties and the Houston & Texas Central system.

† Includes Chesapeake & Ohio So'western, Ohio Valley and Chicago and Texas for both years. Results on Yazoo Branch excluded in 1899 but included in 1898 until July 1.
‡ Mexican currency.
§ Covers results of lines directly operated east of Pittsburg.

Latest Gross Earnings by Weeks.—The latest weekly earnings in the foregoing are separately summed up as follows:

For the second week of April our preliminary statement covers 70 roads and shows 8·18 per cent increase in the aggregate over the same week last year.

2d week of April.	1899.	1898.	*Increase.*	*Decrease.*
	$	$	$	$
Alabama Gt. Southern	33,649	27,342	6,307	----
Ann Arbor	29,340	26,696	2,644	----
Atlantic & Danville	15,407	16,090	----	683
Balt. & Ohio Southwest.	132,519	136,388	----	3,869
Buff. Roch. & Pitts.	77,094	75,842	1,252	----
Canadian Pacific	525,000	451,000	74,000	----
Central of Georgia	89,128	73,431	15,697	----
Chattanooga Southern	1,363	1,081	282	----
Chesapeake & Ohio	227,517	218,504	9,013	----
Chicago & East. Illinois	83,141	67,747	14,394	----
Chic. Great Western	105,089	88,696	16,393	----
Chic. Indianap. & Louisv.	69,124	63,012	6,112	----
Chicago Milw. & St. Paul	692,686	566,089	126,597	----
Chic. Term. Transfer	24,753	21,648	3,105	----
Chicago & W. Michigan	41,546	34,183	7,363	----
Clev. Cin. Chic. & St. L.	263,306	279,544	----	16,238
Cleve. Akron & Columb.	18,173	16,394	1,779	----
Clev. Lorain & Wheel'g	36,530	33,164	3,366	----
Col. Sandusky & Hock'g	13,457	13,425	32	----
Denver & Rio Grande	183,200	139,600	43,600	----
Det. Gd. Rap. & Western	27,585	27,462	123	----
Duluth So. Shore & Atl.	43,611	31,404	12,237	----
Evansv. & Indianapolis	6,013	6,077	----	64
Evansv. & Terre Haute	23,522	21,839	1,683	----
Flint & Pere Marquette	68,045	56,953	11,092	----
Ft. Worth & Rio Grande	15,090	17,264	----	2,174
Georgia	29,599	21,832	7,767	----
Grand Rapids & Indiana	49,639	41,145	8,494	----
Cincinnati R. & Ft. W.	8,596	8,814	----	218
Traverse City	1,183	903	280	----
Musk. Gr. Rap. & Ind.	2,211	2,386	----	175
Grand Trunk } Chic. & Grand Trunk } Det. Gd. H. & M.	477,486	469,655	7,831	----
International & Gt. No.	76,498	69,585	6,913	----
Kanawha & Michigan	11,896	10,015	1,881	----
Kan. City Pittsb. & Gulf	62,881	62,207	674	----
Kan. City Sub. Belt	10,662	9,097	1,565	----
Lake Erie & Western	58,692	60,260	----	1,568
Louisville Evans. & St. L.	30,540	27,996	2,544	----
Louisville Hend. & St. L.	11,079	11,822	----	743
Louisville & Nashville	446,170	411,120	35,050	----
Mexican Central	259,624	258,288	1,336	----
Mexican National	128,401	94,429	33,972	----
Minneapolis & St. Louis	39,437	31,580	7,857	----
Minn. St. P. & S. Ste. M.	74,632	68,776	5,856	----
Mobile & Birmingham	6,388	6,095	293	----
Mo. Kansas & Texas	197,058	206,382	----	9,324
Mo. Pacific & Iron Mt.	456,000	437,000	19,000	----
Central Branch	17,000	26,000	----	9,000
N. Y. Ontario & Western	90,044	65,860	24,184	----
Norfolk & Western	233,985	265,440	----	31,455
Ohio River	19,911	17,902	2,009	----
Oregon RR. & Nav.	112,570	125,032	----	12,462
Peoria Dec. & Evansv.	15,792	14,238	1,554	----
Pittsb. Bess. & L. Erie	15,026	20,177	----	5,151
Pittsburg & Western	61,838	64,485	----	2,647
Rio Grande Southern	8,442	7,246	1,196	----
Rio Grande Western	69,700	55,600	14,100	----
St. Joseph & Gd. Island	20,030	17,902	2,128	----
St. Louis & San Fran.	140,924	129,426	11,498	----
St. Louis Southwestern	95,100	81,700	13,400	----
Southern Railway	446,499	400,768	45,731	----
Texas & Pacific	132,886	131,856	1,030	----
Toledo & Ohio Central	33,405	31,888	1,517	----
Toledo Peoria & West'n	14,885	15,521	----	636
Tol. St. L. & Kan. City	34,444	38,678	----	4,234
Wabash	262,428	252,399	10,029	----
Wheeling & Lake Erie	29,641	29,922	----	281
Wisconsin Central	105,767	83,751	22,016	----
Total (70 roads)	7,213,857	6,696,083	648,776	100,972
Net increase (8·18 p. c.)	----	----	547,804	----

For the first week of April our final statement covers 81 roads, and shows 7·01 per cent increase in the aggregate over the same week last year.

1st week of April.	1899.	1898.	*Increase.*	*Decrease.*
	$	$	$	$
Previously rep'd (73 r'ds)	7,184,315	6,696,289	613,905	125,379
Bari. Ced. Rap. & North.	76,366	68,744	7,622	----
Duluth So. Shore & At.	41,218	30,063	11,153	----
Fla. Cent. & Penin.	62,094	59,103	2,991	----
Kan. City Ft. S. & Mem.	79,409	80,162	----	753
Kan. C. Mem. & Birm.	25,068	25,406	----	342
Louisv. Hend. & St. L.	9,605	9,459	146	----
Northern Pacific	489,534	476,176	13,356	----
San. Fe Prescott & Phx.	15,906	15,828	78	----
Total (81 roads)	7,984,009	7,461,232	649,251	126,474
Net increase (7·01 p.c.)	----	----	522,777	----

Net Earnings Monthly to Latest Dates.—The following shows the gross and net earnings to latest dates of all STEAM railroads furnishing monthly statements. The compilation includes every road from which we can get returns of this character, and in that form is given once a month. Early returns are published from week to week, as soon as issued, but for the convenience of our readers all the roads making returns are brought together here in the week in which we publish our monthly article on net earnings—say on or about the 20th of the month.

The returns of the street railways we give by themselves under a separate head at the extreme end of these tabulations —*see page 768.*

Roads.	—Gross Earnings.— 1899.	1898.	—Net Earnings.— 1899.	1898.
	$	$	$	$
Adirondack a .....Feb.	18,933	23,624	9,623	13,464
Jan. 1 to Feb. 28	35,331	45,106	17,031	25,756
Alabama Gt. South. a Feb.	131,601	142,769	34,183	37,527
Jan. 1 to Feb. 28	290,237	303,048	87,486	94,931
July 1 to Feb. 28	1,210,258	1,213,507	416,195	449,033
Alabama Midland. b Feb.	59,799	66,148	1,377	11,905
Jan. 1 to Feb. 28	126,770	136,340	def. 18	23,310
July 1 to Feb. 28	561,273	495,825	91,041	94,090
Allegheny Valley. b. Feb.	186,621	185,499	55,487	66,502
Jan. 1 to Feb. 28	410,785	398,259	146,563	151,549
Ann Arbor. b ... ...Feb.	112,004	126,002	20,621	19,880
Jan. 1 to Feb. 28	236,211	268,137	61,573	59,770
Arkansas Midland b. Feb.	7,749	13,593	3,021	7,930
Jan. 1 to Feb. 28	18,622	23,923	1,987	11,830
Atch. Top. & S. Fe. b. Feb.	2,959,739	3,056,339	‡934,034	‡745,722
Jan. 1 to Feb. 28	6,188,092	5,916,433	1,790,797	1,249,157
July 1 to Feb. 28	27,275,694	26,342,593	8,180,078	‡7,467,545
At Knoxv. & No.....Feb.	25,210	23,662	4,872	5,635
Jan. 1 to Feb. 28	53,081	49,034	8,844	12,422
Atlanta & W. Point. b. Feb.	45,082	50,224	19,870	22,637
Jan. 1 to Feb. 28	97,715	105,763	47,270	50,555
July 1 to Feb. 28	406,703	407,896	137,785	186,257
Atlantic & Danv'e. a. Feb.	39,316	41,920	9,167	9,337
Jan. 1 to Feb. 28	83,299	84,972	19,203	17,919
July 1 to Feb. 28	364,365	365,950	84,156	98,807
Austin & Nortw'n b..Feb.	9,098	11,917	def. 2,802	def. 1,118
Jan. 1 to Feb. 28	21,163	23,996	def. 4,344	def. 1,031
July 1 to Feb. 28	111,626	117,715	20,022	24,661
Baltimore & Ohio b..Feb.	1,838,646	1,912,361	172,762	408,759
Jan. 1 to Feb. 28	4,018,534	3,982,791	563,128	921,238
July 1 to Feb. 28	18,765,146	18,077,199	4,349,577	4,884,336
Balt. & Ohio Southb..Nov.	603,036	534,763	141,792	153,190
Jan. 1 to Nov. 30	6,489,683	5,850,509	1,726,870	1,789,225
July 1 to Nov. 30	3,102,415	2,882,535	872,750	931,931
Bath & Hammonds..Feb.	1,631	1,621	362	145
Jan. 1 to Feb. 28	3,495	3,454	1,038	705
July 1 to Feb. 28	30,072	32,970	17,284	19,483
Birm. & Atlantic. b .Feb.	1,871	2,293	66	89
Jan. 1 to Feb. 28	3,896	4,273	250	173
Brunswick & West. b. Feb.	49,046	47,595	6,693	9,701
Jan. 1 to Feb. 28	97,930	97,702	13,479	22,824
July 1 to Feb. 28	418,597	404,502	95,904	135,679
Buff. Roch. & Pitts. b Feb.	260,613	258,858	82,533	91,966
Jan. 1 to Feb. 28	559,600	542,057	176,960	194,335
July 1 to Feb. 28	2,534,089	2,441,912	832,940	837,526
Buffalo & Susqueh. a. Feb.	48,932	36,334	20,441	13,109
Jan. 1 to Feb. 28	103,540	76,300	40,931	20,209
July 1 to Feb. 28	517,336	433,600	165,758	187,199
Burl. Ced. R. & No. a. Feb.	355,647	303,361	113,313	109,736
Jan. 1 to Feb. 28	709,119	611,691	222,205	221,397
Canadian Pacific. a. Feb.	1,753,333	1,494,597	593,701	423,667
Jan. 1 to Feb. 28	3,617,953	3,163,969	1,217,235	939,295
Carolina Midland...Nov.	5,889	5,435	1,272	1,205
Jan. 1 to Nov. 30	59,978	54,526	17,315	19,123
Cent. of Georgia. a. Feb.	447,878	495,503	133,197	184,217
Jan. 1 to Feb. 28	957,092	1,018,203	287,738	355,542
July 1 to Feb. 28	4,110,795	4,031,217	1,459,901	1,554,672
Central New Eng.... Jan.	51,543	47,288	16,030	5,338
July 1 to Jan. 31	390,316	424,264	130,031	141,258
Cent. of N. Jersey. a. Feb.	867,693	835,291	239,222	310,500
Jan. 1 to Feb. 28	1,960,256	1,940,930	649,070	719,790
Central Pacific. b.....Feb.	1,015,307	1,032,118	250,402	393,663
Jan. 1 to Feb. 28	2,180,431	2,113,936	552,425	747,325
Char. & Savannah. b. Feb.	63,134	80,932	14,719	28,650
Jan. 1 to Feb. 28	120,273	149,726	22,205	56,136
July 1 to Feb. 28	394,353	400,344	35,871	66,524
Chattan'ga South. a. Jan.	5,182	5,414	def. 1,496	def. 673
Ches. & Ohio. a .....Feb.	775,993	913,390	202,265	273,147
Jan. 1 to Feb. 28	1,700,403	1,867,743	483,981	588,956
July 1 to Feb. 28	7,959,103	7,915,509	2,660,661	2,621,973
Chic. Burl. & Quin. b. Feb.	3,026,776	3,139,716	1,095,775	1,296,476
Jan. 1 to Feb. 28	6,230,224	6,184,172	2,084,160	2,351,087
July 1 to Feb. 28	29,532,422	29,132,583	11,945,861	12,037,006
Chicago & East. Ill. b Feb.	361,848	337,011	167,773	152,479
Jan. 1 to Feb. 28	760,082	693,485	357,448	297,917
July 1 to Feb. 28	3,124,068	2,915,901	1,467,631	1,310,544
Chicago Gt. West'n..Mar.	530,245	490,502	187,912	164,396
Jan. 1 to Mar. 31	1,429,728	1,275,324	458,691	362,728
July 1 to Mar. 31	4,401,673	4,066,803	1,491,337	1,245,341
Chic. Ind. & Louis a. Feb.	227,197	215,465	48,032	39,046
Jan. 1 to Feb. 28	471,297	440,823	96,668	79,482
July 1 to Feb. 28	2,251,594	2,224,184	685,304	636,273
Chic. M. & St. P. a..Feb.	2,573,816	2,394,630	780,322	789,804
Jan. 1 to Feb. 28	5,524,226	4,755,957	1,788,484	1,546,334
July 1 to Feb. 28	25,854,575	23,186,234	10,235,726	9,079,420
Chic. R. Isl. & Pac. a .Feb	d1,501,557	1,689,817	557,468	694,681
Jan. 1 to Feb. 28	d3,041,404	3,124,854	1,030,549	1,177,454
Apr. 1 to Feb. 28	d19,714,552	18,330,724	7,091,813	6,760,949
Chic. Term. Transf. b. Feb.	89,443	90,297	55,773	60,267
Jan. 1 to Feb. 28	182,627	182,283	113,263	121,108
July 1 to Feb. 28	786,492	733,122	482,032	493,363
Chic. & West Mich..Feb.	154,754	128,430	25,315	16,662
Jan. 1 to Feb. 28	308,208	245,910	43,010	26,420
Choctaw Okl. & G. b .Feb.	116,467	128,996	36,009	50,268
Jan. 1 to Feb. 28	311,783	279,706	112,066	112,168
Nov. 1 to Feb. 28	742,874	597,909	312,419	250,176
Cin. N. O. & Tex. P. a. Mar.	370,918	339,094	130,562	112,353
Jan. 1 to Mar. 31	1,050,032	993,030	338,821	323,442
July 1 to Mar. 31	3,520,782	2,932,966	1,203,478	976,608
Cin. Ports. & Va. b..Feb.	19,016	18,686	2,545	2,133
Jan. 1 to Feb. 28	39,129	37,336	4,893	3,126
July 1 to Feb. 28	193,672	182,422	44,998	34,693
Cleve. Canton & So. Feb.	48,374	49,440	2,643	5,899
Jan. 1 to Feb. 28	100,540	102,633	8,769	8,474
July 1 to Feb. 28	477,447	458,648	64,577	96,208
Clev. Cin. C. & St. L. a. Feb.	982,733	1,031,719	243,114	257,353
Jan. 1 to Feb. 28	2,024,565	2,160,292	490,592	530,225
July 1 to Feb. 28	9,807,813	9,581,133	2,754,756	2,227,610
Peoria & East'n a. Feb.	137,128	157,068	37,357	51,055
Jan. 1 to Feb. 28	282,183	304,084	69,623	88,765
July 1 to Feb. 28	1,261,390	1,256,385	297,582	332,144
Clev. Lor. & Wheel. a. Nov.	138,831	149,065	42,934	50,129
July 1 to Nov. 30	659,716	612,700	185,303	191,786

Roads.	Gross Earnings. 1899.	Gross Earnings. 1898.	Net Earnings. 1899.	Net Earnings. 1898.
	$	$	$	$
Colorado Midland...Feb.	98,213	127,994	def.12,273	26,071
Jan. 1 to Feb. 28....	239,132	26[illegible],440	11,861	45,128
July 1 to Feb. 28 ...	1,114,911	1,225,667	193,122	277,569
Colorado & So..b.....Feb.	265,465	.....	75,675	.....
Jan. 1 to Feb. 28.....	590,583	.....	184,893	.....
Col.Sand. & Hock'g.Mar.	59,114	69,185	def. 4,836	7,517
Jan. 1 to Mar. 31....	196,854	184,096	3,486	15,322
July 1 to Mar. 31....	650,914	598,049	59,516	102,112
Crystal.....Feb.	811	1,161	def.223	755
Jan. 1 to Feb. 28....	2,096	2,307	368	1,470
Cumberland Val.b...Feb.	53,741	63,547	12,631	19,488
Jan. 1 to Feb. 28.....	113,749	124,277	27,235	33,220
Den. & R. Grande b..Feb.	583,348	566,716	152,514	219,082
Jan. 1 to Feb. 28....	1,311,105	1,211,343	413,257	458,344
July 1 to Feb 28.....	6,183,984	5,686,811	2,457,268	2,244,989
Des Moines No.&W.b.Nov.	41,596	39,403	19,243	11,797
Det.G.Rap.& West.a.Feb.	104,131	101,730	9,638	14,243
Jan. 1 to Feb. 28....	218,593	203,633	20,667	20,504
Detroit & Mack'c.a.Feb.	55,846	35,766	22,749	12,662
Jan. 1 to Feb. 28....	103,405	74,101	39,622	29,157
July 1 to Feb. 28....	344,073	274,045	89,247	75,564
Elgin Joliet & E..a..Feb.	142,453	128,836	62,143	54,108
Jan. 1 to Feb 28.....	284,667	246,473	125,841	99,508
July 1 to Feb. 28.....	1,096,981	884,483	453,502	293,409
Erie.a.....Feb.	2,214,629	2,247,191	286,073	396,684
Jan. 1 to Feb. 28....	4,704,464	4,610,893	680,610	767,601
July 1 to Feb. 28....	22,010,575	22,851,856	5,671,731	5,883,266
Eureka Springs.....Feb.	3,588	3,782	1,471	1,782
Jan. 1 to. Feb. 28....	8,043	7,268	3,723	3,236
Findlay Ft.W.& W.b Feb.	7,568	5,685	1,105	433
Jan. 1 to Feb. 28....	15,451	11,919	1,255	251
July 1 to Feb. 28.....	65,338	52,227	12,601	def.1,269
Flint & Pere Marq.a.Nov.	275,454	247,230	75,103	72,821
Ft. W. & Den. City.b.Feb.	105,499	118,829	26,862	50,490
Jan. 1 to Feb. 28.....	235,398	233,468	70,219	84,99[illegible]
Ft. Worth & Rio Gr.Dec.	55,284	58,375	29,772	27,734
Jan. 1 to Dec. 31....	551,733	422,829	200,908	149,746
July 1 to Dec. 31....	321,732	282,179	183,009	137,817
Gadsden & Att. Un.Mar.	628	599	153	182
Jan. 1 to Mar. 31.....	1,897	1,844	532	601
Georgia a .....Feb.	121,942	156,367	30,385	49,048
Jan. 1 to Feb. 28....	253,486	300,405	76,587	84,653
July 1 to Feb. 28....	1,112,422	1,183,276	g342,307	g346,308
Georgia & Alab'a.a.Feb.	89,728	107,519	12,690	30,582
Jan. 1 to Feb. 28.....	193,493	216,947	28,640	59,387
July 1 to Feb. 28....	831,302	849,930	231,797	272,578
Ga. South. & Fla..a..Feb.	66,020	73,960	13,744	23,093
Jan. 1 to Feb. 28....	142,219	157,891	33,817	56,233
July 1 to Feb. 28....	628,783	625,100	182,917	216,456
Gd. Rapids & Ind.a.Feb.	200,760	192,964	43,329	42,505
Jan. 1 to Feb. 28.....	431,133	390,977	112,880	90,770
Gr.Trunk of Canada.Feb.	1,448,300	1,327,638	364,503	274,734
Jan. 1 to Feb. 28....	2,883,226	2,878,624	792,769	700,075
July 1 to Feb. 28....	13,400,183	13,814,609	4,260,222	4,654,443
Chic. & Gr. Trunk. Feb.	318,762	284,458	34,066	39,955
Jan. 1 to Feb. 28 ...	669,157	579,374	108,525	103,707
Det. Gr. H. & Mil..Feb.	56,939	62,331	486	2,569
Jan. 1 to Feb 28....	127,991	132,410	10,706	11,329
Gulf Beaum't & K. C.—				
Jan. 1 to Dec. 31....	180,446	133,486	81,635	63,0[illegible]3
Gulf & Chicago.b...Dec.	8,442	7,267	4,568	4,994
Jan. 1 to Dec. 31....	61,849	52,416	20,621	14,801
Hoosac Tun. & Wil...Dec.	4,137	3,309	1,215	1,418
Jan. 1 to Dec. 31....	54,507	54,689	19,784	25,170
Houst. & Tex. Cent. Feb.	273,052	279,880	38,246	81,662
Jan. 1 to Feb. 28.....	622,355	597,935	135,993	188,044
Illinois Central.a..Feb.	2,152,380	2,183,398	634,771	691,188
Jan. 1 to Feb. 28....	4,576,172	4,460,118	1,545,820	1,454,704
July 1 to Feb. 28....	18,975,927	18,547,419	5,989,343	6,074,991
Indiana Ill. & Iowa .b.Feb.	84,094	84,681	39,767	43,013
Jan. 1 to Feb. 28....	161,689	161,056	68,587	73,229
July 1 to Feb. 28....	554,148	526,469	209,196	159,755
Iowa Central..b.... Feb.	157,155	148,847	46,363	49,560
Jan. 1 to Feb. 28....	318,269	282,576	93,372	83,358
July 1 to Feb. 28....	1,434,544	1,263,297	412,524	431,601
Iron Railway.b.....Feb.	4,448	4,149	1,470	1,432
Jan. 1 to Feb 28....	8,505	7,647	def. 1,253	2,903
July 1 to Feb. 28....	33,023	29,181	5,935	9,313
Jack. Tam. & K.W b.Feb.	33,096	31,489	5,655	6,376
Jan. 1 to Feb. 28....	66,611	61,751	12,568	11,524
Apr. 1 to Feb. 28....	329,684	278,711	51,745	29,160
Kanawha & Mich.b.Feb.	48,434	40,791	11,471	9,787
Jan. 1 to Feb. 28....	101,854	86,882	25,786	21,190
July 1 to Feb. 28....	416,574	378,354	128,307	108,623
Kan. C. Ft. S. & M.a.Feb.	353,410	423,696	105,998	143,383
Jan. 1 to Feb 28....	734,286	825,395	217,152	251,070
July 1 to Feb. 28....	3,181,049	3,471,320	987,535	1,085,352
Kan. C. Mem.& B.a.Feb.	112,981	137,732	32,551	46,810
Jan. 1 to Feb. 28....	244,318	277,137	77,737	94,660
July 1 to Feb. 28....	952,723	909,409	264,786	268,310
K. C. & Sub. Belt....Nov.	49,294	38,696	17,758	17,076
Keokuk & West.b h.Dec.	49,145	46,258	10,956	5,695
L. Champl. & Moriah—				
Jan. 1 to Mar. 31....	4,078	13,120	351	3,422
Lake Erie & West.b.Feb.	256,983	272,042	107,387	114,459
Jan. 1 to Feb. 28....	530,678	547,769	227,500	229,332
Lehigh Valley RR...Feb.	1,188,529	1,421,806	21,216	351,832
Jan. 1 to Feb. 28....	2,757,392	2,765,544	197,072	652,912
Dec. 1 to Feb. 28....	4,548,387	4,304,657	582,215	1,116,894
Lehigh Val. Coal Co.Feb.	1,387,454	1,167,688	df.104,735	df.12,678
Jan. 1 to Feb. 28...	3,010,036	2,673,069	df.142,711	df.29,700
Dec. 1 to Feb. 28.....	4,780,850	4,092,983	df.229,182	df103,123
Lexington & East.b .Feb.	13,417	15,113	2,324	3,701
Jan. 1 to Feb. 28.....	29,106	30,717	4,093	8,726
Long Island RR.b..Feb.	186,044	198,733	def.40,291	def.10,034
Jan. 1 to Feb.28.....	422,523	436,224	def.40,036	2,117
July 1 to Feb. 28....	3,137,853	2,931,976	938,848	920,648
Long Isl'd RR.Sys.b.Feb.	190,820	205,268	df.47,882	def.14,914
Jan. 1 to Feb. 28....	434,371	451,740	def.54,338	def.6,754
July 1 to Feb. 28....	3,411,988	3,198,712	1,031,830	1,025,161
Louis. Hen.& St.L.b.Mar.	48,559	44,375	15,472	13,799
Jan. 1 to Mar. 31....	127,183	114,198	33,518	22,236
July 1 to Mar 31....	384,593	405,216	109,382	96,677
Louisv. & Nashv.b...Feb.	1,651,340	1,754,924	445,062	550,699
Jan. 1 to Feb. 28....	3,560,027	3,562,663	1,036,378	1,178,604
July 1 to Feb. 28. ...15,465,825	14,636,482	5,206,445	4,988,990	
Macon & Birming...Feb.	4,374	5,901	def.2	128
Jan. 1 to Feb. 28....	9,745	11,795	120	151
July 1 to Feb. 28....	44,560	50,783	def.955	def.8,754
Manistique.....Mar.	8,042	6,296	5,205	def.2,908
Jan. 1 to Mar. 31....	21,754	24,[illegible]01	3,210	3,935
Mexican Central ...Feb.	1,093,122	1,052,097	341,272	248,791
Jan. 1 to Feb. 28....	2,375,682	2,159,119	757,117	528,079
Mex. International..Feb.	363,890	258,011	169,006	87,338
Jan. 1 to Feb. 28 ...	743,208	523,812	362,106	182,729
Mexican National..Feb.	503,367	485,452	e224,742	e219,543
Jan. 1 to Feb. 28.. .	1,077,306	994,292	e508,398	e458,373
Mexican Northern .Feb.	65,102	44,794	32,820	24,170
Jan. 1 to Feb. 28.....	148,715	82,023	77,175	44,510
July 1 to Feb. 28 ...	475,292	354,234	239,538	202,631
Midland Terminal.b.Jan.	42,144	33,828	17,938	15,182
July 1 to Jan. 31.....	267,867	253,958	124,411	107,515
Minn. & St. Louis.a.Feb.	175,108	148,297	57,917	50,668
Jan. 1 to Feb. 28....	347,889	294,809	122,544	102,760
July 1 to Feb. 28 ...	1,588,781	1,538,443	669,473	625,555
M. St. P. & S. S. M....Feb.	235,077	253,508	60,639	96,320
Jan. 1 to Feb. 28....	464,347	516,590	113,436	144,313
July 1 to Feb. 28....	2,898,299	2,822,903	1,224,358	1,285,997
Mo. Kansas & Tex.a Feb.	822,634	846,478	199,823	191,031
Jan. 1 to Feb. 28.....	1,830,162	1,870,970	521,434	463,210
July 1 to Feb. 28....	8,677,658	8,915,443	3,179,796	3,195,053
Mobile & Birm'gh'm.Feb.	26,752	33,883	5,553	10,024
Jan. 1 to Feb. 28....	60,998	76,916	15,914	28,509
July 1 to Feb. 28....	268,662	255,178	55,686	61,932
Monterey & Mex.G'f.Jan.	107,123	127,839	15,633	54,834
Nash Ch. & St. L. b.Mar.	513,583	460,314	141,408	132,947
Jan. 1 to Mar. 31....	1,438,438	1,358,530	331,543	420,596
July 1 to Mar. 31....	4,636,924	4,269,359	1,549,731	1,480,001
Nevada Central.....Jan.	1,446	4,372	def.357	2,002
July 1 to Jan. 31. ..	18,980	27,930	3,796	7,405
N. Y. Ont. & West.a.Feb.	300,182	253,945	87,365	57,773
Jan. 1 to Feb. 28 ...	622,556	546,732	187,803	132,208
July 1 to Feb. 28 ...	2,768,201	2,729,313	854,963	833,663
N. Y. Sus. & West a..Feb.	163,695	157,129	59,294	66,147
Jan. 1 to Feb. 28....	363,936	354,062	149,712	145,845
July 1 to Feb. 28....	1,621,435	1,612,227	784,609	717,755
Norfolk & West'n a .Feb.	773,480	876,363	211,037	241,796
Jan. 1 to Feb. 28 ...	1,735,146	1,792,115	512,052	524,327
July 1 to Feb. 28....	7,675,654	7,564,272	2,588,390	2,408,614
Northeastern of Ga..Dec.	7,647	7,711	754	3,905
Jan. 1 to Dec. 31....	73,157	67,730	9,574	22,892
July 1 to Dec. 31....	40,676	39,851	10,131	16,410
No. Alabama Ry....Feb.	15,456	17,441	6,293	5,536
Jan. 1 to Feb. 28. ...	35,564	34,049	15,971	11,263
July 1 to Feb. 28 ...	157,568	133,213	62,943	46,159
Northern Central.b.Feb.	404,679	509,779	16,684	131,784
Jan. 1 to Feb. 28....	963,615	1,016,315	165,712	235,012
Northern Pacific b..Feb.	1,512,920	1,517,336	700,354	799,868
Jan. 1 to Feb. 28.....	3,085,186	2,957,385	1,435,133	1,516,300
July 1 to Feb. 28....17,872,229	16,333,047	10,005,703	9,000,538	
Ohio River.b.....Feb.	65,527	63,712	21,540	15,509
Jan. 1 to Feb. 28. ..	139,868	135,188	44,463	32,137
Oregon RR. & Nav..Feb.	418,897	497,613	149,247	148,715
Jan. 1 to Feb. 28....	903,813	987,109	324,497	245,876
July 1 to Feb 28....	4,764,280	4,612,098	1,989,946	2,081,607
Pacific Coast Company -See Miscellaneous Companies.				
Pennsylvania—				
Lines directly operated—				
East of Pitts. & E..Feb.	4,568,834	4,829,534	846,701	1,359,101
Jan. 1 to Feb. 28 ..	9,881,005	9,918,605	2,029,398	2,511,898
West of Pitts. & E.Feb.	Inc. 71,600		Inc. 54,900	
Jan. 1 to Feb. 28....	Inc. 304,300		Inc. 164,300	
Peoria Dec. & Ev.b..Jan.	71,658	70,312	22,531	19,233
Phila. & Erie b.....Feb.	247,267	253,518	20,669	45,581
Jan. 1 to Feb. 28 ...	523,402	506,646	37,258	53,986
Phila. & Reading.b.Feb.	1,500,663	1,490,115	462,822	584,382
Jan. 1 to Feb. 28 ...	3,365,317	3,214,587	1,179,467	1,305,341
July 1 to Feb. 28 ...15,359,805	15,100,751	6,434,595	6,365,102	
Coal & Iron Co.b.Feb.	2,042,618	1,444,422	10,241	def.27,841
Jan. 1 to Feb. 28....	4,314,969	3,388,823	204,868	def.82,745
July 1 to Feb. 28....16,636,345	16,771,706	1,003,605	735,377	
Total both Co's. b.Feb.	3,543,281	2,934,537	473,063	556,541
Jan. 1 to Feb. 28....	7,680,286	6,603,410	1,384,335	1,222,596
July 1 to Feb. 28 ...31,996,150	31,872,457	7,443,200	7,600,479	
Reading Comp'y a.Feb.	.....	.....	11,625	23,667
July 1 to Feb. 28....	.....	.....	130,724	238,242
Total all Comp's.b.Feb.	.....	.....	484,688	580,208
July 1 to Feb. 28....	.....	.....	7,573,924	7,838,721
Phila. Wilm. & Balt. b.Feb.	625,216	658,016	70,413	150,513
Jan. 1 to Feb. 28 ...	1,358,156	1,338,956	243,396	271,796
Nov. 1 to Feb. 28....	3,021,218	2,437,718	742,795	668,395
Pitts. C. C. & St.L.a.Mar.	1,346,738	1,309,219	323,613	309,855
Jan. 1 to Mar. 31....	4,007,039	3,837,761	1,021,363	982,590
Pitts. Lisb. & West..Feb.	3,356	3,634	1,052	1,510
Jan. 1 to Feb. 28....	6,793	7,836	1,585	2,202
Pittsburg & West'n b.Feb.	179,305	183,248	33,949	38,540
Jan. 1 to Feb 28.....	406,006	371,641	92,820	87,044
July 1 to Feb. 28....	2,110,393	2,032,788	589,767	588,680
Pitts. Youngs. & A..Jan.	76,676	82,372	13,855	15,376
Rich. Fred. & Pot....Feb.	57,221	57,068	22,680	23,540
Jan. 1 to Feb. 23.....	119,747	114,299	51,001	48,117
July 1 to Feb. 28....	535,833	439,928	200,286	178,034
Rio Grande Junct...Feb.	18,468	21,365	f5,540	f6,409
Jan. 1 to Feb. 28....	43,730	46,390	f13,119	f13,917
Dec. 1 to Feb. 28....	75,832	80,097	f22,750	f24,029
Rio Grande South.b.Feb.	32,025	30,840	12,911	14,211
Jan. 1 to Feb. 28....	70,224	69,270	31,625	35,333
July 1 to Feb. 28....	335,838	281,770	162,449	121,753
Rio Grande West.b..Feb.	219,382	208,725	79,328	70,089
Jan. 1 to Feb 28....	455,726	440,308	165,168	142,398
July 1 to Feb. 28....	2,182,472	2,240,537	814,024	835,741
St. Jos. & Gd. Isl. a..Feb.	86,173	110,000	11,273	45,763
Jan. 1 to Feb. 28.....	190,387	205,105	28,955	76,239
July 1 to Feb 28.....	843,219	864,746	189,196	331,617

Roads.	Gross Earnings. 1899.	Gross Earnings. 1898.	Net Earnings. 1899.	Net Earnings. 1898.
	$	$	$	$
St. Louis & San Fr..b Feb.	505,420	554,898	160,909	215,311
Jan. 1 to Feb. 28....	1,038,594	1,079,711	373,748	427,327
July 1 to Feb. 28....	4,794,971	4,689,457	1,908,192	2,038,021
St. Louis Southwest..Feb.	387,111	461,857	87,140	110,744
Jan. 1 to Feb. 28.....	886,738	940,437	255,140	236,329
July 1 to Feb. 28.....	4,129,275	3,813,121	1,253,705	1,063,107
St. Paul & Duluth..a.Feb.	121,362	102 053	29,713	29,279
July 1 to Feb. 28....	1,238,299	1,161,347	393,214	320,580
San Ant.& Aran.P.b.Jan.	138,495	160,659	11,304	37,127
July 1 to Jan. 31....	1,381,445	1,309,316	486,410	442,309
San Fr. & N. Pac.a..Feb.	60,632	52,331	17,849	10,804
Jan. 1 to Feb. 28....	117,776	110,470	30,111	27,620
July 1 to Feb. 28....	625,669	581,501	251,056	232,168
Santa Fe Pres. & Ph..Feb.	65,523	61,732	28,113	31,881
Jan. 1 to Feb. 28....	140,804	117,369	62,534	56,774
July 1 to Feb. 28.....	572,427	484,014	271,763	247,121
Sav. Fla. & West..b.Feb.	293,016	294,748	48,585	73,404
Jan. 1 to Feb. 28.....	603,669	604,654	97,435	149,574
July 1 to Feb. 28....	2,655,524	2,306,306	614,111	587,589
Silv. Sp.Ocala & G.b.Feb.	22,548	13,947	12,737	5,866
Jan. 1 to Feb. 28....	47,333	27,179	26,892	8,221
July 1 to Feb. 28....	186,739	117,840	108,018	48,264
Sioux City & North..Dec.	33,117	25,539	16,538	12,795
Jan. 1 to Dec. 31....	289,391	279,161	90,175	86,013
South Haven & E.....Feb.	1,860	1,532	def.980	def.459
Southern Pacific—				
Gal.Har.& San A.b.Feb.	399,662	424,923	68,333	126,969
Jan. 1 to Feb. 28 ...	835,544	851,601	149,754	270,282
July 1 to Feb. 28....	3,683,189	3,177,841	1,067,278	1,086,093
Louisiana West..b..Feb.	106,251	97,467	39,786	41,115
Jan. 1 to Feb. 28....	246,795	206,566	106,863	96,564
July 1 to Feb. 28....	884,393	624,263	403,326	277,714
M'gan's La.&Tex.b.Feb.	484,182	497,517	131,145	167,836
Jan. 1 to Feb. 28....	1,121,677	1,062,086	383,282	370,205
July 1 to Feb. 28....	4,527,220	3,732,002	1,725,280	1,090,512
N. Y. Tex. & M.b...Feb.	17,871	22,412	4,640	8,985
Jan. 1 to Feb. 28.....	36,623	50,331	8,514	21,482
July 1 to Feb. 28....	221,847	262,399	104,210	149,116
Texas & N. Orl.b...Feb.	137,844	127,924	53,995	45,707
Jan. 1 to Feb. 28....	303,858	258,609	130,724	89,756
July 1 to Feb. 28....	1,226,142	947,679	547,516	359,943
‖Atlantic Pr'p't's.b‖Feb.	1,165,429	1,198,807	298,701	396,184
Jan. 1 to Feb. 28....	2,591,448	2,486,750	779,107	859,751
‖July 1 to Feb. 28....	10,821,374	8,993,596	3,898,413	3,010,855
So. Pac. of Cal b...Feb.	1,044,373	1,101,678	286,854	400,084
Jan. 1 to Feb. 28....	2,181,700	1,938,420	569,569	694,255
July 1 to Feb. 28....	9,578,689	9,534,923	3,287,114	4,312,481
So. Pac. of Ariz.b .Feb.	272,239	341,821	117,748	144,218
Jan. 1 to Feb. 28.....	539,457	614,436	206,541	226,342
July 1 to Feb. 28.....	1,982,713	1,939,981	681,482	735,737
So. Pac. of N. M. b. Feb.	153,030	147,341	81,304	80,040
Jan. 1 to Feb. 28.....	306,162	268,611	156,752	134,012
July 1 to Feb 28.....	1,051,449	917,243	516,113	456,667
Pacific System.b...Feb.	2,733,190	2,857,733	748,822	1,073,953
Jan. 1 to Feb. 28 ...	5,660 656	5,619,392	1,517,779	2,001,100
July 1 to Feb. 28....	25,499,081	25,425,757	8,962,048	10,971,124
Total of all. b‖.....Feb.	4,171,671	4,336,419	1,085,769	1,551,799
Jan. 1 to Feb. 28.....	8,874,458	8,704,126	2,435,878	3,048,394
July 1 to Feb. 28....	39,610,341	37,174,640	14,310,652	15,064,318
Southern Railw'y.a.Feb.	1,845,170	1,852,343	583,986	586,757
Jan. 1 to Feb. 28....	3,881,020	3,704,973	1,237,544	1,180,172
July 1 to Feb. 28....	16,822,411	15,113,355	5,615,658	4,942,895
Stony Cl. & C. M..b Feb.	804	747	def.597	def.1,059
Jan. 1 to Feb. 28.....	1,593	1,472	def.1,245	def.1,349
July 1 to Feb. 28....	29,730	26,656	14,207	7,645
Texas Central.a.....Jan.	33,472	31,454	16,382	12,110
Toledo & O. Cent.b.Feb.	130,367	114 925	33,604	26,252
Jan. 1 to Feb. 28.....	268,896	262,637	64,064	69,453
July 1 to Feb. 28.....	1,267,346	1,169,063	381,189	348,581
Tol.Peoria & West.b.Mar.	76,725	76,651	19,520	23,268
Jan. 1 to Mar. 31....	235,999	229,467	66,608	68,363
July 1 to Mar. 31 ...	753,798	749,951	211,264	214,950
Tol St. L. & K. C.....Jan.	153,000	149,573	43,000	13,966
July 1 to Jan. 31.....	1,382,570	1,355,059	297,447	189,838
Union Pac. Ry.a....Feb.	1,251,031	1,297,272	398,455	542,258
Jan. 1 to Feb. 28.....	2,710,931	2,604,591	994,114	982,688
July 1 to Feb. 28.....	13,315,020	12,617,596	5,901,869	4,701,986
Wabash.b.....Feb.	1,011,499	952,813	176,185	264,060
Jan. 1 to Feb. 28....	2,149,986	1,894,564	419,213	486,965
July 1 to Feb. 28 ...	9,549,108	8,708,038	2,404,043	2,700,374
W.Jersey & Seas'e.b.Feb.	126,144	136,144	def.3,916	13,184
Jan. 1 to Feb. 28 ...	274,854	277,354	8,388	25,788
West. of Alabama.b.Feb.	52,187	55,926	21,869	21,904
Jan. 1 to Feb. 28.....	109,397	114,752	46,142	36,030
July 1 to Feb. 28.....	454,438	415,175	194,501	150,993
West.Va. C.&Pittsb..Feb.	75,993	84,148	26,011	24,509
Jan. 1 to Feb. 28....	174,277	170,405	55,342	52,366
July 1 to Feb. 28.....	751,633	755,491	240,439	231,035
W. Va. & Pittsb'g.b.Jan.	21,319	26,497	2,790	11,907
July 1 to Jan. 31....	217,878	235,354	86,531	116,855
West.N.Y.& Penn.b..Feb.	209,904	205,089	48,381	55,334
Jan. 1 to Feb. 28....	466,340	432,045	124,417	104,037
July 1 to Feb. 28....	2,159,553	2,278,869	664,764	841,765
Wrightsv. & Tenn...Feb.	9,157	7,464	2,217	2,374
Jan. 1 to Feb. 28.....	16,852	15,537	3,893	5,188
July 1 to Feb. 28.....	68,544	64,963	26,432	26,524
York Southern.b....Feb.	4,232	4,269	392	742
Jan. 1 to Feb. 28.....	9,378	9,295	1,543	2,213
July 1 to Feb. 28.....	47,254	48,367	13,578	17,617

a Net earnings here given are after deducting taxes.
b Net earnings here given are before deducting taxes.
c Deducting other expenditures for repairs, replacements and general expenses, net income applicable to interest on bonds in February was $98,254, against $89,006 last year, and from January 1 to February 28 $241,178, against $182,457. This is the result in Mexican dollars treated (according to the company's method of keeping its accounts) as equivalent to 80 cents in United States money—that is, depreciation beyond 20 per cent has already been allowed for.
d Gross earnings include other income.
f Thirty per cent of gross earnings.
g After allowing for other income received, net from July 1 to February 28, 1899, was $402,849, against $407,120.
h Includes results on Des Moines & Kansas City for all periods.
‖ Includes besides the entire Pacific System and the Atlantic properties, the Houston & Texas Central, Austin & Northwestern, Central Texas & Northwestern and Ft. Worth & New Orleans.

† For Feb., 1899, taxes and rentals amounted to $145,419, against $148,059, and from July 1 to Feb. 28, $1,133,288, against $1,135,187, after deducting which net for Feb., 1899, was $788,615, against $597,663. From July 1 to Feb. 28, 1899, net after deducting taxes and rentals is $7,046,790, against $6,33[illegible],358.
‖ Includes Chesapeake Ohio & Southwestern for all periods, Ohio Valley from August 1, 1897, and Chicago & Texas from October 1, 1897, but does not include the Yazoo Branch after July 1, 1898.
‖ Including income from ferries, &c.

Miscellaneous Companies

	Gross Earnings. 1899	Gross Earnings. 1898	Net Earnings. 1899	Net Earnings. 1898
	$	$	$	$
Binghamton Gas.. Mar.	.....	.....	3,038	.....
May 1 to Mar. 31....	.....	.....	29,824	.....
Colorado Fuel. .....Feb.	.....	.....	75,350	53,460
Jan. 1 to Feb 28....	.....	.....	174,728	131,313
July 1 to Feb. 28 ...	.....	.....	693,013	513,464
Consol. Gas Co., N.J. Feb.	.....	.....	1,271	814
Jan. 1 to Feb. 28....	.....	.....	3,717	2,148
Detroit City Gas.....Feb.	.....	.....	50,398	33,005
Jan. 1 to Feb. 28.....	.....	.....	102,206	72,727
Edison El.Il.Co., N.Y.Jan.	334,451	298,307	164,811	147,839
Gr'd Rap. Gas-L.Co. Mar.	.....	.....	11,863	10,803
Jan. 1 to Mar. 31....	.....	.....	39,186	35,443
Jackson Gas-L. Co...Mar.	.....	.....	2,272	2,086
Jan. 1 to Mar. 31....	.....	.....	7,121	6,714
Laclede Gas-L. Co...Mar.	.....	.....	86,088	81,556
Jan. 1 to Mar. 31 ...	.....	.....	266,104	257,976
Madison Gas & Elec.Mar.	.....	.....	4,793	4,001
Jan. 1 to Mar. 31....	.....	.....	15,146	13,346
Apr. 1 to Mar. 31....	.....	.....	49,461	51,772
Mexican Telephone..Jan.	11,837	10,992	4,163	3,402
Mar. 1 to Jan. 31.....	126,945	117,330	48,583	43,040
Pacific Coast Co.a...Jan.	332,395	373,678	58,300	107,513
Dec. 1 to Jan. 31. ...	690,832	723,535	125,055	180,965
Pacific Mail..... .Feb.	*275,189	335,923	†35 650	†60,553
Jan. 1 to Feb. 28....	621,855	683,974	159,843	125,586
May 1 to Feb. 28....	3,547,315	3,318,974	†1,285,765	†312,905
St. Joseph Gas L. Co.Mar.	.....	.....	6,117	5,382
Jan. 1 to Mar. 31....	.....	.....	18,401	14,664
July 1 to Mar. 31 ...	.....	.....	52,779	45,040
St. Paul Gas-Lt Co.Mar.	.....	.....	21,638	21,801
Jan. 1 to Mar. 31 ...	.....	.....	73,789	75,128
Tenn. Coal I. & RR..Mar.	.....	.....	77,882	86,397
Jan. 1 to Mar. 31....	.....	.....	218,389	229,482
Western Gas Co.—				
Milw'kee Gas-L Co. Mar.	.....	.....	40,602	38,520
Jan. 1 to Mar. 31....	.....	.....	131,469	131,841

* Decrease in earnings due to strike at Panama, which resulted in detention of steamers at that point.
† After deducting "reserve fund for repairs of steamers," balance in February, 1899, was $6,545, against $48,053, and from May 1 to February 28 $995,615, against $487,905. The reserve fund for depreciation and general and extraordinary repairs of steamers has been increased to the standard of the English companies, i. e., five per cent upon the value of the steamers.

Interest Charges and Surplus.—The following roads, in addition to their gross and net earnings given in the foregoing, also report charges for interest, &c., with the surplus or deficit above or below those charges

Roads.	Int., rentals, &c. 1899.	Int., rentals, &c. 1898.	Bal. of Net Earns. 1899.	Bal. of Net Earns. 1898.
	$	$	$	$
Central New Eng....Jan.	11,122	12,020	4,938	def.6,682
July 1 to Jan. 31.....	72,769	84,140	57,322	57,118
Chic. Burl.& Quincy.Feb	855,000	870,429	240,775	426,047
July 1 to Feb. 28....	6,960,000	6,963,434	4,985,861	5,073,572
Chic. & East. Ill....Feb.	128,796	129,734	*46,596	*30,452
July 1 to Feb. 28 ...	1,016,910	1,018,133	*586,006	*394,128
Chic. R. Isl. & Pac...Feb.	322,852	342,501	234,616	352,180
Apr. 1 to Feb. 28....	3,551,370	3,767,511	3,543,443	2,993,438
Chic. & W. Mich.....Feb.	35,016	34,895	def. 9,701	def.18,233
Jan. 1 to Feb. 28.....	70,033	69,765	def.27,023	def.43,345
Chic. Okla. & Gulf..Feb.	21,500	20,000	14,509	30,268
Nov. 1 to Feb. 28....	86,000	78,000	226,419	172,176
Cin. Cin. Ch. & St. L. Feb.	239,966	240,121	3,148	17,232
July 1 to Feb. 28....	1,931,216	1,932,438	823,540	295,172
Peoria & Eastern.Feb.	36,585	36,801	772	14,254
July 1 to Feb. 28....	294,197	294,413	3,385	37,731
Denver & Rio Gr'de.Feb.	188,720	214,171	*def.35,709	*5,147
July 1 to Feb. 28	1,584,015	1,659,212	*979,717	*647,816
Det. Gd.Rap.&West.Feb.	17,202	16,888	def.7,564	def. 2,645
Jan. 1 to Feb. 28....	34,373	33,547	def.13,906	def.13,013
Flint & Pere Marq..Nov.	54,237	54,560	20,866	18,261
Jan. 1 to Nov. 30 ...	590,731	588,092	128,874	85,413
Kanawha & Mich....Feb.	11,446	12,602	25	def. 2,815
July 1 to Feb. 28....	88,664	93,043	39,643	15,580
Kan. C. Ft. S. & M...Feb.	116,703	118,428	def.10,705	24,955
July 1 to Feb. 28....	930,363	937,208	57,202	148,144
Kan. C. Mem. & Bir. Feb.	16,290	16,459	16,261	30,351
July 1 to Feb. 28....	127,863	127,582	136,923	149,748
L. Erie & West'n....Feb.	64,902	60,556	42,485	53,903
Jan. 1 to Feb. 28.....	129,815	120,111	97,685	109,221
Long Island RR.....Feb.	100,328	101,748	*def.141,495	*def.113,325
July 1 to Feb. 28....	802,504	817,750	*235,958	*199,529
Long Island RR. Sys..Feb.	110,974	112,886	df.159,732	*df.129343
July 1 to Feb. 28....	891,475	909,475	*240,017	*212,317
Mo.Kansas & Texas.Feb	285,612	285,843	def.85,789	def 94,842
July 1 to Feb. 28....	2,285,274	2,285,002	894,522	910,551
Nashv. Chat.& St. L.Mar.	130,957	126,569	10,451	6,378
July 1 to Mar. 31....	1,180,551	1,150,379	349,180	329,622
Norfolk & Western..Feb.	185,797	186,385	25,240	55,411
July 1 to Feb. 28 ...	1,488,867	1,493,336	1,099,523	915,278
Philadelphia & Reading—				
All companies.....Feb.	750,000	753,662	def.265,312	def.173,454
July 1 to Feb 28 ...	6,000,000	6,029,296	1,573,924	1,809,425
Pitts. C. C. & St. L..Mar.	275,402	280,484	48,211	29,371
Jan. 1 to Mar. 31 ...	806,264	823,376	215,099	159,214
Rio Grande Junct ..Feb.	7,708	7,708	def. 2,168	def. 1,299
Dec. 1 to Feb. 28....	23,124	23,124	def. 374	905
Rio Grande South...Feb.	17,873	17,898	def. 4,762	def. 3,687
July 1 to Feb. 28....	142,500	120,637	19,649	1,116

Roads.	Int., rentals, etc. 1899.	Int., rentals, etc. 1898.	Bal. of Net Earn'g 1899	Bal. of Net Earn'g 1898.
	$	$	$	$
San Fran. & No. Pac. Feb.	18,908	19,004	def.1,059	def.8,200
July 1 to Feb. 28 ...	151,264	152,032	99,792	80,136
Tenn. Coal I. & RR. Mar.	46,563	47,479	31,319	38,918
Jan. 1 to Mar. 31....	139,689	142,437	78,700	86,045
Toledo & Ohio Cen..Feb.	40,250	36,448	*13,791	*def.6,835
July 1 to Feb. 28....	331,048	311,531	*73,905	*46,095
Tol. Peoria & West..Mar.	22,332	22,072	def.2,812	1,196
July 1 to Mar. 31....	201,692	201,055	9,572	13,895
W.Va.Cen.&Pitts ...Feb.	21,925	21,611	4,086	2,898
July 1 to Feb. 28....	185,098	175,669	55,341	55,366

*After allowing for other income received.

STREET RAILWAYS AND TRACTION COMPANIES.

The following table shows the *gross* earnings for the latest period of all STREET railways from which we are able to obtain weekly or monthly returns. The arrangement of the table is the same as that for the steam roads—that is, the first two columns of figures give the gross earnings for the latest week or month, and the last two columns the earnings for the calendar year from January 1 to and including such latest week or month.

STREET RAILWAYS AND TRACTION COMPANIES.

GROSS EARNINGS.	Latest Gross Earnings. Week or Mo	1898-9.	1897-8.	Jan. 1 to Latest Date 1898-9.	1897-8.
		$	$	$	$
Akron Bedf'd & Clev.	March.....	5,891	6,556	15,919	17,065
Albany Railway.....	March.....	54,070	50,951	156,546	145,584
Amsterdam St. Ry.	February .	4,060	3,645	8,531	7,923
Atlanta Railway ...	January...	6,571	6,221	6,571	6,221
Baltimore Con. Ry.*..	February .	142,690	152,424	323,266	319,950
Bay Cities Consol....	March.....	7,510	6,526	21,363	18,639
Binghamton St. Ry..	March.....	11,635	11,336	32,028	33,384
Bridgeport Traction	March.....	26,479	25,843	73,020	74,412
Brockton Con. St. Ry	February .	20,970	19,653	46,692	44,764
Br'klyn Rap. Tr. Co.— Brooklyn Heights } B'klyn Q'ns & Sub. }	March....†	799,541	732,458	....	.....
Charleston City Ry..	December.	13,669	13,549	172,138	.....
Cin. & Miami Val....	March.....	9,708	7,211	25,568	19,147
Citiz'ns'(M'ncie,Ind.)	March.....	6,424	5,545	18,751	16,223
City Elec. (Rome,Ga.)	March.....	1,569	1,542	4,793	4,653
Cleveland Electric..	March.....	150,216	141,683	425,796	407,376
Cleve. Painsv. & E.	March.....	6,801	5,925	19,460	16,796
Columbus St. Ry. (O.)	March.....	57,295	52,279	167,985	154,720
Denver Con. Tramw.	February .	56,228	51,129	120,242	107,602
Detroit Citi'ns' St.Ry	2d wk Apr.	23,190	20,847	337,762	307,987
Detroit Elec. Ry.....	2d wk Apr.	8,036	7,443	119,815	113,022
Detroit Ft. Wayne & Belle Isle.....	2d wk Apr.	3,715	3,537	51,562	49,287
Duluth St. Ry.....	March.....	16,006	14,690	43,733	41,911
Erie Elec. Motor.....	December.	12,417	12,187	144,400	140,845
Galveston City Ry...	February .	15,920	.....	34,906	.....
Harrisburg Traction.	March.....	21,689	18,457	59,667	54,272
Herkimer Mohawk Il- lion & F'kfort El. Ry	March.....	3,741	3,579	10,067	9,641
Houston Elec. St. Ry.	February .	14,820	13,944	31,506	30,687
Interstate Consol. of North Attleboro...	March.....	11,119	10,298	30,591	27,802
Kingston City Ry....	March.....	4,066	3,777	12,044	11,449
Lehigh Traction.....	February .	6,969	8,127	15,321	16,297
Lima Railway (Ohio)	March.....	3,610	2,777	10,353	8,442
London St. Ry.(Can.)	March.....	8,911	7,787	24,496	22,150
Lorain St. Railway..	January...	6,760	3,961	6,760	3,961
Lorain & Cleve.....	March.....	5,573	3,963	15,362	10,584
Lowell Law. & Hav.	February .	27,662	25,473	60,344	56,178
Metro. W. Side (Chic.	January...	116,740	99,632	116,740	99,632
Montreal Street Ry...	March.....	123,754	114,677	362,868	327,459
Muscatine St. Ry.....	March.....	4,721	4,295	14,536	13,515
Nashville St. Ry.....	February .	24,742	.....	54,762	.....
Nassau Elec. (B'klyn)	February .	108,469	127,082	253,225	262,521
Newburg St. Ry.....	March.....	5,116	5,469	13,733	14,716
New London St. Ry.	March.....	2,905	2,774	8,325	8,265
New Orleans Traction	February .	107,309	112,345	217,240	219,567
North Chic. St. Ry..	February .	203,18[illegible]	205,435	427,706	430,857
North Shore Traction	February .	86,444	83,857	190,747	182,721
Ogdensburg St. Ry..	March.....	1,360	1,183	3,637	3,092
Paterson Ry.....	March.....	29,778	26,620	82,002	79,223
Roxb'h Ch.H.& Nor'n	March.....	6,959	6,860	17,984	17,148
Schuylkill Val. Trac.	March.....	4,564	4,459	11,624	12,349
Scranton & Carbond'e	February .	1,846	2,441	4,231	5,332
Scranton & Pittston	February .	3,044	4,103	7,280	8,891
Scranton Railway...	March.....	32,079	29,523	87,287	86,860
Staten Island Elec..	March.....	12,35	12,752	33,846	35,673
Syracuse Rap. Tr. Ry	March.....	42,424	36,662	120,648	108,520
Toronto Ry.....	1st wk Apr.	28,878	23,762	319,663	285,045
Twin City Rap. Tran.	March.....	192,614	170,344	560,453	487,419
Union (N. Bedford)..	March.....	16,121	13,430	45,726	42,434
United Tract. (Pitts.)	January...	119,590	116,891	119,590	116,891
United Tract. (Prov.)	February .	124,007	116,678	270,799	255,356
Unit. Trac. (Reading)	February .	11,763	11,308	25,341	24,132
Wakefield & Stone...	March.....	3,629	3,976	9,959	10,344
Waterbury Traction.	February .	20,079	20,142	43,202	42,377
West Chicago St. Ry	Wk Apl. 16	78,872	75,392	.....	.....
Wilkes & Wy. Val....	February .	31,851	36,351	72,567	76,707

* Includes Baltimore Traction and City & Suburban for both years.
† These figures include results on Brook'yn Rapid Transit, Brooklyn Elevated and Nassau Electric.

Street Railway Net Earnings.—In the following we show both the gross and the net earnings to latest dates of all STREET railways from which we have been able to procure monthly returns. As in the case of the steam roads, the returns of the different roads are published by us each week as soon as received, and once a month (on the third or the fourth Saturday of the month) we bring all the roads reporting together, as is done to-day.

Roads.	Gross Earnings. 1899.	Gross Earnings. 1898.	Net Earnings. 1899.	Net Earnings. 1898.
	$	$	$	$
Akron Bed. & Clev.Mar..	5,891	6,556	1,267	1,498
Jan. 1 to Mar. 31....	15,919	17,065	1,843	1,644
Albany Ry. (N. Y.) b— Jan. 1 to Mar. 31....	156,546	145,584	42,931	49,191
Amsterdam St. Ry. b. Feb.	4,060	3,645	902	684
Jan. 1 to Feb. 28.....	8,531	7,923	2,181	1,759
Dec. 1 to Feb. 28.....	13,198	12,520	3,189	2,516
Atlanta Railway....Jan.	6,571	6,221	1,468	643
Bay Cities Con.St.Ry.Mar.	7,510	6,526	3,139	2,424
Jan. 1 to Mar. 31....	21,363	18,639	8,156	5,652
Binghamton St Ry..Feb.	9,476	10,946	1,284	3,013
Jan. 1 to Feb. 28....	20,393	22,048	3,225	6,150
Bridgeport Tract'n..Mar.	26,479	25,843	12,393	9,950
Jan. 1 to Mar 31	73,020	74,412	24,578	28,313
July 1 to Mar. 31....	263,559	247,918	110,414	113,786
Brockton Con.St.Ry. Feb.	20,970	19,653	5,304	3,033
Jan. 1 to Feb. 28....	46,692	44,764	16,296	13,402
Buffalo Traction— Jan. 1 to Mar. 31.....	20,015	.....	2,547	.....
Central Crosstown (N. Y.)— Jan. 1 to Mar. 31....	138,601	138,500	33,920	40,778
Charleston City Ry. Dec.	13,669	13,549	5,993	5,749
July 1 to Dec. 31	87,984	84,352	39,442	37,629
Cit.St. Ry. Mun (Ind.)Mar.	6,424	5,545	3,496	3,029
Jan. 1 to Mar. 31....	18,751	16,223	10,731	8,722
City Elec.(Rome,Ga).Mar.	1,569	1,542	def.114	def.137
Jan. 1 to Mar. 31....	4,793	4,653	def.13	def.121
Cleveland Elec.a....Mar.	150,216	141,683	65,625	53,322
Jan. 1 to Mar. 31.....	425,796	407,376	185,575	158,732
Clev. Painesv. & E..Mar.	6,801	5,925	2,597	2,486
Jan. 1 to Mar. 31....	19,460	16,796	5,365	5,626
Cohoes City Ry. (N. Y.)— Jan. 1 to Mar. 31....	6,053	5,386	def.710	def.2,271
Columbus (O.)St.Ry. Mar.	57,295	52,279	30,919	27,781
Jan. 1 to Mar. 31....	167,985	154,720	91,546	81,691
Denver Con. Tramw. Feb.	56,228	51,129	22,344	19,010
Jan. 1 to Feb. 28....	120,242	107,602	47,998	39,439
Detroit Cit'a' St. Ry. Mar.	102,191	91,254	47,531	41,554
Jan. 1 to Mar. 31....	290,571	266,951	132,205	122,376
Detroit Electric Ry. Mar.	36,251	33,441	13,361	11,641
Jan. 1 to Mar. 31....	103,441	98,373	36,242	34,649
Det. Ft. W. & B. I. Ry..Mar.	15,540	14,858	5,918	5,691
Jan. 1 to Mar. 31....	44,116	42,467	16,300	15,573
Dry Dock E. B. & Bat. b— Jan. 1 to Mar. 31....	145,429	159,033	25,088	40,629
Duluth Street Ry....Feb.	14,886	14,360	5,891	5,744
Jan. 1 to Feb. 28 ...	30,974	30,451	12,479	12,326
July 1 to Feb. 28....	145,333	135,765	68,460	66,132
Galveston City Ry..Feb.	15,920	.....	2,481	.....
Jan. 1 to Feb. 28....	34,906	.....	6,754	.....
Harrisburg Tract'n. Mar.	21,689	18,457	10,745	8,665
Jan. 1 to Mar. 31....	59,667	54,272	29,275	26,492
July 1 to Mar. 31....	242,362	180,565	137,203	84,563
Herkimer Mohawk Ilion. & Frank. El. Ry. Mar.	3,741	3,579	1,873	1,664
Jan. 1 to Mar. 31....	10,067	9,641	4,725	4,269
Inter-St. Con. St. Ry. Mar.	11,119	10,298	1,245	2,091
Jan. 1 to Mar. 31....	30,591	27,802	596	2,228
Lake St. Elev. (Chic.) Feb.	.....	.....	24,657	17,876
Jan. 1 to Feb. 28....	.....	.....	53,670	38,165
Lehigh Traction.....Feb.	6,969	8,127	2,128	4,214
Jan. 1 to Feb. 28....	15,321	16,297	3,339	4,802
July 1 to Feb. 28....	67,811	76,461	28,976	37,359
Lima Ry. (Ohio).....Mar.	3,610	2,777	1,087	692
Jan. 1 to Mar. 31.....	10,353	8,442	3,116	2,216
London St. Ry. (Can.) Mar.	8,911	7,787	2,704	2,563
Jan. 1 to Mar. 31....	24,496	22,150	6,901	6,795
Lorain St. Ry.....Jan.	6,760	3,961	3,688	1,828
Lorain & Cleve. Ry..Mar.	5,573	3,963	2,017	1,621
Jan. 1 to Mar. 31....	15,362	10,584	6,336	4,114
Lowell Lawr'ce & H. Feb.	27,662	25,473	670	def.2,183
Jan. 1 to Feb. 28....	60,344	56,178	9,895	8,666
Metr. W. Side El., Chic. Jan.	116,740	99,632	42,165	36,017
Muscat'e El. Ry Iowa Mar.	4,721	4,295	1,407	833
Jan. 1 to Mar. 31....	14,536	13,515	3,646	3,035
July 1 to Mar. 31....	44,722	41,889	15,236	11,089
Newburg Electric...Mar.	5,116	5,469	882	1,579
Jan. 1 to Mar. 31....	13,733	14,716	1,258	3,097
July 1 to Mar. 31....	64,315	63,582	27,914	26,284
New London St. Ry. Mar.	2,909	2,774	265	292
Jan. 1 to Mar. 31....	8,325	8,265	12	def. 165
New Orleans Tract. Mar.	112,426	112,809	47,106	47,760
Jan. 1 to Mar. 31....	329,666	332,975	139,560	141,706
North Shore Tract...Feb.	86,444	83,857	9,066	8,376
Jan. 1 to Feb. 28....	190,747	182,721	50,646	42,853
Oct. 1 to Feb. 28....	532,133	519,259	180,301	173,536
Paterson Railway...Mar.	29,778	26,620	12,501	10,073
Jan. 1 to Mar. 31....	82,002	79,223	29,588	31,048
Roxb'gh Ch. Hill & N. Mar.	6,959	6,860	1,137	1,490
Jan. 1 to Mar. 31....	17,984	17,148	2,415	2,561
Schuyl. Val. Trac...Mar.	4,564	4,459	588	1,103
Jan. 1 to Mar. 31....	11,624	12,349	860	2,502
Scranton & Carbon Feb.	1,846	2,441	412	917
Jan. 1 to Feb. 28.....	4,231	5,332	1,292	2,041
July 1 to Feb. 28....	22,994	27,095	10,584	11,555
Scranton & Pittston. Feb.	3,044	4,103	221	1,304
Jan. 1 to Feb. 28.....	7,280	8,891	1,500	2,522
July 1 to Feb. 28....	41,025	45,511	13,285	16,524
Scranton Railway..Mar.	32,079	29,523	15,344	13,279
Jan. 1 to Mar. 31....	87,287	86,860	39,682	39,651
July 1 to Mar. 31 ...	292,004	290,339	148,248	149,283
Staten Isl. Elec....a Mar.	12,351	12,752	def.2,167	def. 1,997
Jan. 1 to Mar. 31....	33,846	35,673	def.5,889	def.10,-74
July 1 to Mar. 31....	149,691	135,971	33,026	def.779
Twin City Rapid Tr. Mar.	192,614	170,344	96,271	83,221
Jan. 1 to Mar. 31....	560,453	487,419	280,460	234,800
Utica Belt Line (N. Y.)— Jan. 1 to Mar. 31....	45,679	41,645	13,383	11,832
United Trac. (Pitts.) Jan.	119,590	116,891	55,170	58, 30
July 1 to Jan. 31....	939,690	856,390	515,575	474,860
Waterbury Tract'n..Feb.	20,079	20,142	6,511	9,149
Jan. 1 to Feb. 28....	43,202	42,377	16,058	17,842
Oct. 1 to Feb. 28....	116,517	111,500	46,046	49,092
Wilkesb. & Wy. V. Tr..Feb.	31,851	36,351	15,427	22,007
Jan. 1 to Feb. 28.....	72,567	76,707	38,907	44,567

a Net earnings here given are after deducting taxes.
b Net earnings here given are before deducting taxes.

Interest Charges and Surplus.—The following STREET railways, in addition to their gross and net earnings given in the foregoing, also report charges for interest, &c., with the surplus or deficit above or below those charges.

Roads.	—Int., Rentals, &c.— 1899.	1898.	—Bal. of Net Earn's— 1899	1898.
	$	$	$	
Cleveland Electric..Mar.	17,053	16,575	48,572	36,747
Jan. 1 to Mar. 31.....	54,782	50,488	130,793	109,244
Denver Con.Tramw.Feb.	19,678	18,727	2,666	283
Jan. 1 to Feb. 28....	39,356	37,496	8,642	1,944
Paterson Ry.....Mar..	9,075	8,900	3,426	1,173
Jan. 1 to Mar. 31.....	27,225	26,700	7,363	4,348
Roxb'gh'h.Hill & N.Mar.	2,195	2,220	def. 1,058	def. 730
Jan. 1 to Mar. 31 ...	6,592	6,285	def. 4,177	def. 3,724
Twin City Rapid Tr..Mar.	67,356	65,124	28,915	18,097
Jan. 1 to Mar. 31....	201,331	194,956	79,129	39,844
United Tract.(Pitts.)Jan.	51,715	51,263	3,455	6,968
July 1 to Jan. 31 ...	363,103	334,373	152,472	142,487
Waterbury Tract'n. Feb.	3,303	3,277	3,208	5,872
Oct. 1 to Feb. 28....	15,948	18,257	30,698	30,435

ANNUAL REPORTS.

Annual Reports.—The following is an index to all annual reports of steam railroads, street railways and miscellaneous companies which have been published since the last editions of the INVESTORS' AND STREET RAILWAY SUPPLEMENTS.

This index does *not* include reports in to-day's CHRONICLE.

RAILROADS AND MISC. CO'S—

Volume 68—	Page.
Amer. Bell Telephone Co	618
Amer. Dist. Telegraph Co.....	229
American Straw Board.....	327
Amer. Sugar Refining Co. (*Bal. Sheet of Dec. 31, 1898*)....	471
Ann Arbor RR.....	278
Atlantic & Danville RR.....	184
Balt. Ches. & Atl.....	567
Boston & Mont. Consol. Copper & Silver Mining.....	720
Brooklyn Wharf & Warehouse..	522
Burl. Ced. Rap. & Nor	567
Canadian Pacific. 376, 519,	526
Central RR. of N. J	278
Central Union Telephone.....	229
Chicago & Alton.....	376
Chic. Junc. Rys. & Union Stock Yards.....	326
Chic. St. Paul Minn. & Omaha...	531
Chicago Telephone.....	229
Chicago & West Michigan.....	376
Commercial Cable Co.....	471
Consol. Gas of N. Y.....	328
Consol. Coal.....	377
Cumberland Valley.....	668
Del. & Hudson Canal.....376,	566
Del. Lack. & West. RR.....	184
Det. Grand Rap. & West.....	376
Diamond Match.....	228
Edison Elec. Ill. Co. of N. Y.....	569
Fort Worth & Denver City.....	667
Grand Rap. & Ind. Ry.....	615
Grand Trunk.....	376
Hunt. & Broad Top Mountain RR. & Coal.....	326
Knickerbocker Ice.....	720
Lake Erie & Western.....	719
Lehigh Coal & Navigation....425,	568
Marsden Company.....	328
Mexican Central.....	376
Mexican International RR 615,	636

RAILROAD AND MIS. CO'S.—(*Con*)—

Volume 68—	Page.
Mexican National RR 614,	624
Missouri Pacific.....	520
National Biscuit.....	327
National Lead.....	327
National Starch Mfg. Co.....	328
New York & New Jersey Tel.....	425
Northern Central RR....328, 375,	382
Osceola Consol. Mining.....	425
Panama RR.....	668
Penn. Mfg. Light & Power.....	328
Pennsylvania RR.....	470
Pennsylvania Steel Co.....	568
People's Gas Light & Coke of Chicago 280	327
Phila. & Erie	425
Phil. Wilm. & Balt.....	325
Pitts. Cin. Chic. & St. L.....615,	621
Quincy Mining Co.....	569
St. Louis Southwestern Ry. (*Bal. Sheet of Nov. 30, 1898*)....	279
St. L. Vandalia & Terre Haute..	667
Santa Fe Pres. & Phœnix..*Statement to N. Y. Stock Exchange*..	326
So. New Eng. Telephone.....	328
Stand. Underground Cable Co...	568
Stetson (John B.) Co.....	229
Street's Western Stable Car Line	229
Tenn. Coal, Iron & RR	567
Term. RR. Assn. of St. Louis....	568
Texas & Pacific	511
Tamarack Mining.....	425
Union Switch & Signal Co.....	471
U. S. Leather.....	377
Western Maryland	279

STREET RAILWAYS.

Volume 68—	Page.
Columbus Street Ry.....	326
Louisville (Ky.) St. Ry.....	376
Twin City (Minneapolis, Minn.) Rapid Transit 376,	532

Chicago Consolidated Traction Co.

(*Official Statement as of Feb. 27, 1899.*)

Following is the substance of an official statement:

PROPERTY.—Under date of Feb. 27, 1899, this company acquired by purchase the entire property and assets of the following companies:

Chicago Electric Transit Co., North Chicago Electric Railway Co., Chicago North Shore Street Ry. Co. (a leased line of the North Chicago Electric Ry. Co.), North Side Electric Street Ry. Co., Evanston Electric Ry. Co., Cicero & Proviso Street Ry. Co., Ogden Street Ry. Co. and the Chicago & Jefferson Urban Transit Co.

The lines extend over the entire north, northwest, west and southwest sections of the City of Chicago, and connect at their respective terminal points with the lines of railroad of the North and West Chicago Street RR. systems, over which passengers are carried originating on the lines of railroad of this company, and vice versa. The property consists of 206 miles of single track electric street railway, located in the City of Chicago, the Township of Cicero, and the City of Evanston, all in Cook County, Ill. The rails are Johnston-Girder, 75 to 85 lbs.; gauge of track four feet eight and one-half inches. The equipment consists of 269 motor cars, 62 trail cars and 208 motor equipments.

STOCK.—The total amount of stock of the seller companies was $12,500,000 for which there was given $14,500,000 stock of the $15,000,000 stock of the new company; as follows: Evanston Electric Ry. Co. ($50 for $100), $500,000; Chicago & Jefferson Urban Transit Co. ($55 for $100), $1,100,000; North Chicago Electric Ry. Co. ($175 for $100), $3,500,000; North Side Electric Street Ry. Co. ($200 for $100), $3,000,000; Chicago Electric Transit Co. ($250 for $100), $3,750,000; Ogden Street Ry. Co. ($55 for $100), $1,100,000; Cicero & Proviso Street Ry. Co. ($62 for $100), $1,550,000. The rest of the new stock ($500,000) was sold for cash, part of which was used to pay off obligations of the seller companies, and the balance, $200,000, is in bank.

BONDS.—This company has no mortgage indebtedness, but assumes the bonds of the constituent companies, and the lease of the Chicago North Shore Street Ry. Co. By the terms of the several trust deeds securing the above-mentioned bonds, there cannot be any more bonds issued except for construction, and then for only 75 per cent of the actual expenditure therefor. The consolidated company has guaranteed the bonds of the subsidiary companies, and certificates of such action is filed herewith. Additional guaranty of the North Chicago Street RR. Co. has also been placed upon $1,228,000 of the above stated issues, and the guaranty of the West Chicago Street RR. Co. upon $3,058,000 thereof.

Earnings, Etc.—The earnings of the constituent companies and the balance sheet of the Consolidated Company on Feb. 27, 1899, were as follows:

EARNINGS, ETC., FOR THE YEAR ENDING DEC. 31, 1898.

Total gross earnings of constituent companies.....	$1,026,780
Operating expenses.....	620,488
Net earnings.....	$406,292
Fixed charges.....	337,458
Balance surplus.....	$68,834

STATEMENT OF ASSETS AND LIABILITIES FEB. 27, 1899.

Assets—	
Construction, roadbed, power houses, car houses, rolling stock and rights of way.....	$20,953,465
Real estate.....	13,313
Material and supplies on hand.....	3,996
Cash in bank.....	286,779
Bills and accounts receivable.....	73,066
Suspense accounts, including taxes and insurance, to be pro rated monthly.....	9,948
Chicago North Shore Street Ry. Co. lessors (acct. paving).	10,285
Total.....	$21,349,852
Liabilities—	
Capital stock.....	$15,000,000
First mortgage 6 per cent bonds.....	*4,357,000
Consolidated mortgage 5 per cent bonds C. & P. Street Ry.	1,078,000
Stock of C. N. S. Street Ry. Co. (6 per cent guaranteed)...	650,000
Accounts payable.....	59,603
Bills payable	12,485
Unpaid coupons (not presented).....	1,860
Accrued coupon interest.....	65,560
Accrued rental of leased roads (C. N. S. St. Ry. Co.).....	10,125
Employes' deposits.....	2,930
Deferred paving.....	11,070
Unearned advertising.....	240
Surplus.....	100,979
Total.....	$21,349,852

*Chicago Electric Transit, $1,097,000; North Side Electric St Ry., $155,000; North Chicago Electric Ry., $968,000; Chicago North Shore St Ry., $675,000; Evanston Electric Ry., $130,000; Cicero & Proviso St. Ry., $474,000; Ogden St. Ry., $750,000; Chicago & Jeff. Urban Tr. Co., $208,000.

Officers—J. M. Roach, President; W. F. Furbeck, Vice-President; C. F. Marlow, Secretary and Treasurer; directors, J. M. Roach, Charles T. Yerkes, D. H. Louderback, H. G. Foreman and C. F. Marlow. Transfer offices and offices of the company are at 54 Wall Street, New York City, and 444 North Clark Street, Chicago, Ill.—V. 68, p. 722.

Indianapolis Breweries.

(*Report for year ending October 31, 1898.*)

The report of the directors is quoted as saying:

The sales, as compared with the previous twelve months, show an increase of 15,231 barrels. During the month of June last the extra war tax of $1 per barrel was imposed, and this adversely affected the profits of the past year's trading. After payment of the debenture interest, and after providing for depreciation, etc., there remains to the credit of profit and loss account of the company a balance of £19,054, from which has to be deducted the interim dividend of 8s. per share paid on the preference shares on October 17 last, leaving a balance of £13,654, out of which the directors recommend payment of a further dividend upon preference shares at the rate of 8s. per share (less tax at 8d. in the £), making, with the dividend already paid, a total distribution of 8 per cent for the year, and a full year's dividend upon the ordinary shares at the rate of 3 per cent (less tax), leaving to carry forward £4,234. These dividends are due to shareholders on the books of the company on the 1st inst., and will be payable on the following dates: The preference sharedividend on Dec. 29 and the ordinary share dividend on March 25, 1899. The sales for the six weeks ended November 30 of the present year show a decrease of 1,590 barrels as compared with the corresponding period of the previous twelve months.

GENERAL INVESTMENT NEWS.

Reorganizations, Etc.—*Latest Data as to Defaults, Reorganization Plans, Payment of Overdue Coupons, Etc.*—All facts of this nature appearing *since* the publication of the last issues of the INVESTORS' and the STREET RAILWAY SUPPLEMENTS may be readily found by means of the following index. This index does *not* include matter in to-day's CHRONICLE.

RAILROADS & MIS. CO.'S.

Volume 68—	Page.
Atch. Col. & Pac..*offer accepted*.329,	472
Balt. & Ohio.....*B. & O. Southw. plan operative*.	185
foreclosure.230, 378,	472, 5 0
Staten Isl. Rap. Tran. 3d 5s.....	189
offer for lists.	233
int. on new bonds Apr. 1. 570,	617
B. & O. Southwestern.*rec'r's certs*	378
Cape Fear & Yadkin Val.... 281,	570
Brooklyn & Brighton Beach RR. 426,	472, 570, 669
Cent Pac.*settlement; plan*...189, 378,	617
do do. *deposits; stock assents*..427,	721
Centralia & Chester *foreclosure*.	722
Cent. New Eng., *int'rm'nt called*.	570
Central Vermont....*reorg. notice*.	186
do do .....*sold*. 230, 421,	570, 617
Charles River Embankment Co.	570
Chic. St. L. & Peoria.....*plan*.	722
Cleve. Can. & Sou.....186, 281,	379, 670
Col. Hock. Val. & Tol. .....*plan*.	231
do do ..*deposits; penalty*.281,	428
do do *sold*.379,	670
do do .....*successor co* 428,	571
Ft. Wayne Elec. Corp'n.....*sale*.	671
Galv. La Porte & Houston RR. *purchase completed*.618,	671
Genesee & Wyom. Val ..*reorg'd*.	671
Herring-Hall-Marvin Co.*plan*..232,	722
do do *negotiations pend'g* 618,	671
Hudson Tunnel Ry...*sale May 3*.	671
Jack.Tampa & Key W.....*sold*.	672
do do *sale of deposit'd bonds*.	672
Kan. City Pittsb. & Gulf...*reorg*.524,	723
do do *default; rec'rs app'ted*	672
do do *2d applic'n for rec'r*.	672
Kan. City Suburban Belt *reorg*.	524
La Follette C. I. & Ry..*Reorg. Co*.	331
Leavenw. Top. & Southw.....	282
Mex'n Nat'l. *pay. on "A" bonds*	618
Milw. & Minn. RR *foreclosure suit*.	572
New Eng. Loan & Tr. Co.....	573
N. Y. Phil. & Norf. *assess't called*.	283
Ohio Southern.*sale confirmed* ...430,	474
Peo. Dec. & Ev.*not. to bondh'ld'rs*	188
do do .....*int. on 1sts*	619
Peoria Dec. & Evans..... *foreel*.	475
Richm'd Nich. Irv. & Beatty....	724

RAILROADS & MIS. COS.—(*Con.*)

Volume 68—	Page.
St. L. Chic. & St. P....*rec'r's certs*.	281
do do ..... *plan*.	722
Security Mtge. & Trust Co. of Dallas, Tex.....	674
Sioux City O. N. & W.*sale May 23*.	674
Sioux City Term. .*foreclosure*.	475
Staten Isl. Rap. Tr.*proposition to holders of 4d 5s; agreement operative*.....189,	525
do do .....*offer for lsts*.	233
Stuttgart & Ark. River.....*sold*	180
Tacoma & Col.Riv r.*rec'r; com'tee*	674
Tacoma Land Co...*sold*.381; *reorg*.	475
Terre Haute Electric.*foreel. sold*	382
West Va. & Pitts .*interest payt*.	620
West Wisconsin Ry.....*final notice to bondholders*.	525
Wheel. & Lake Erie.....*coupons*.	431
do do .....*sold*.	284
do do *reorg. notice*	574
Wis. Cent. Co.....*reorg*..284, 431,	574
do do .....*plan*.	725

STREET RAILWAYS.

Volume 68—	Page.
Akron (O.) St. Ry. & Ill .....*sold*	616
Evansville St. Ry.... .....*rec'r*.	722
Galveston, (Tex.) City RR ...*sale Sept. 5*	618
Freeport (Ill.) Gen. Elec. Ry.*rec'r*.	524
Hartford & West Hart.RR .*rec'r*.	524
Ironton (O.) Elec. Light & St. Ry..... .....*rec'r*.579,	428
Kings Co. El. ...*deposit of bonds*.	331
do do ....*plan*.	724
Lake Ont. & Riverside. . . . *sale*.	474
Logansport (Ind.) St. Ry...*sold*.	384
Newburyport (Mass.) & Amesbury St. Ry .....*sold*	619
N. O. Trac.....*sale March 30*	429
do do *reorganized co*.	525
Niagara Falls (N. Y.) & Lewiston	332
North Shore Trac'n *sale of assets*	619
People's Ry.(St. L., Mo.).*sold*....380,	673
Pasadena & Mt. Wilson Ry..*sold*.	673
Union Traction of N. J.*reorg. co*.	380

American Ice Co.—Knickerbocker Ice Co. of Chicago.—*Negotiations Pending.*—The "Cleveland Leader" on April 15 said: The "Sandusky ice king," Charles L. Wagner, was in the city yesterday. He says that all dealers in both natural and artificial ice in eight of the larger central State cities are or soon will be in the combination. A stock company organized under the laws of the State of New Jersey

was formed some weeks ago, with New York money chiefly behind the move. Promoter Wagner, together with John S. Field, of Chicago, President of the Knickerbocker Ice Co. of that city, were the active pushers of the scheme. It is stated that ice concerns of the following cities will be absorbed: Cleveland, Buffalo, Toledo, Erie, Columbus, Cincinnati, Indianapolis and St. Louis. "While the sale of the various ice concerns will be outright," said Mr. Wagner, "they will continue to remain under their respective managements, and the stockholders of the individual concerns will have the privilege of taking a limited amount of stock in the big company. The ultimate end of the deal will probably be a unification of interests with the Knickerbocker Ice Co. of Chicago," continued Mr. Wagner, "although at present the new concern is a separate institution."

The consolidation is presumably to take place under the title of the American Ice Co., incorporated in New Jersey March 11 with $60,000,000 of authorized capital stock.—V. 68, p. 522; V. 68, p. 720.

American Railways Co.—*Incorporated.*—This company, with an authorized capital of $25,000,000, was incorporated at Trenton, N. J., on April 19. The company is empowered to build, construct and operate electric and other railways. The incorporators are Frank R. Hansell, George B. Martin and William F. Eidell, all of Camden. A Philadelphia paper describes the project substantially as follows: The business of the company will be confined strictly to the purchase and control of existing electric railways throughout the country. It will not enter the field of electric lighting and power, and will therefore not compete with the Electric Co. of America. The new company will be controlled by the same interests that now predominate in the management of the Electric Co. of America and the United Gas Improvement Co., and its policy, it is stated, will be similar to that pursued in the case of those companies in their control of electric lighting and power companies and gas companies respectively. The capital of the new company will be $25,000,000, divided into 500,000 shares of par value of $50; 250,000 shares will be issued at once, on which the first instalment will be $5 per share; the balance, 250,000 shares, will remain in the treasury: the first call of $5 will give the company $1,250,000 with which to begin business. The 250,000 shares treasury stock will be issued as occasion requires.

Officers.—President, A. A. McLeod; Treasurer, W. F. Harrity; Secretary, C. L. S. Lingley; Counsel, Silas W. Pettit.
Directors.—A. A. McLeod, William H. Shelmerdine, Samuel R. Shapley, Jeremiah J. Sullivan, E. J. Matthews, Silas W. Pettit, Edward C. Lee, William F. Harrity and George H. B. Martin.

American Shipbuilding Co.—*Organized.*—This company, which was incorporated in New Jersey on March 16 with $30,000,000 of authorized capital stock ($15,000,000 being 7 per cent. non-cumulative preferred), on Tuesday authorized the issue of $20,000,000 of the stock, half common, half preferred, and took title to the following properties:

Cleveland Shipbuilding Co., Ohio.	Superior Shipbuilding Co.
Globe Iron Works, Ohio.	Detroit Shipbuilding Co.
Shipowners' Dry Dock Co.	Milwaukee Dry Dock Co.
Chicago Shipbuilding Co.	

The meeting was held at 36 Wall Street, where are located the offices of the American Steel Barge Co. The ship yards, machinery, docks, buildings and dry-dock of this last-named company were transferred to the Superior Shipbuilding Co., and by it to the American Shipbuilding Co. The fleet of some forty vessels on the lakes owned by the American Steel Barge Co. will continue to be owned by the original corporation. The American Steel Barge Co. in 1893 made a mortgage to the Farmers Loan & Trust Co. as trustee to secure $2,000,000 of 5 per cent gold bonds due Jan. 1, 1923, but subject to call at any time at 105 and interest on ninety days' notice. Last year there were $1,600,000 of these outstanding. The officers and directors are:

Officers: President, W. L. Brown, Chicago; Vice-President, R. L. Ireland, Cleveland; Secretary and Treasurer, R. C. Wetmore, New York City; General Manager, J. C. Wallace, Cleveland.
Directors: Colgate Hoyt, Samuel Mather, W. L. Brown, H. H. Porter, Jr., W. E. Fitzgerald, Andrew Joyce, Robert Wallace, J. C. Wallace, A. McVittie, Gilbert McMillan, Luther Allen, H. M. Hanna, R. L. Ireland and L. C. Hanna.

The company will eventually include, it is understood, nearly all of the lake shipbuilding concerns. The Union Dry Dock Co. of Buffalo, however, it is reported, will remain independent.—V. 68, p. 523.

American Smelting & Refining.—*New Securities.*—The engraved certificates of stock are being delivered to holders of Manhattan Trust Co. certificates.—V. 68, p. 721.

American Spirits Manufacturing Co.—*Bonds Retired.*—The company has retired $101,000 of its first mortgage bonds to meet sinking fund requirements, thus reducing the issue from $2,000,000 to $1,899,000.—V. 68, p. 86.

American Steel Hoop Co.—*Officers.*—The directors and officers are announced as follows:

Directors—C. S. Guthrie, C. A. Painter, George E. Painter, Veryl Preston, W. E. Taylor, E. M. Gilbert, W. T. Graham, F. S. Wheeler, D. G. Reid, W. E. Reis, Henry Wick, J. H. Moore, W. H. Moore, W. B. Leeds and J. J. Tracey.
Officers—President, C. S. Guthrie; First Vice-President, C. A. Painter; Treasurer, F. S. Wheeler; Secretary, F. L. Clark. Executive Committee is as follows: C. S. Guthrie, George E. Painter, Veryl Preston, W. B. Leeds, D. G. Reid, W. H. Moore and F. S. Wheeler.—V. 68, p. 721.

American Woolen Co.—*Officers.*—The company, it is said, began active operations on Tuesday. The officers are: President, Frederick Ayer; Vice-President, Joseph G. Ray; Treasurer, William Wood. The prospectus was cited in V. 68, p. 472. The "National Western Co." is said to be projected as a combination of Western interests on the same general lines as the American Woolen Co.—V. 68, p. 472.

Anacostia & Potomac River Ry.—*Mortgage.*—The company has created an issue of $3,000,000 five per cent 50-year gold bonds secured by mortgage to the Baltimore Trust & Guarantee Co. as trustee. Of the authorized amount, $750,000, it is stated, will remain in the treasury. The company recently purchased the Belt Ry. and the Capital Traction Co., and has been authorized by Congress to buy the Brightwood Ry. Co.; Washington Woodside & Forest Glen Ry. & Power Co., of Montgomery County, Md., and the City & Suburban Ry. of Washington.—V. 68, p. 426.

Atlanta (Ga.) Consolidated Street Ry.—Atlanta Street Ry.—*Consolidation Pending.*—Negotiations for the consolidation of these properties, it is known, have been pending for some time. As to the present status of the project the "Atlanta Constitution" of April 13 says the deal involves "the formation of a new company with a capital stock of $2,000,000, the majority being held in Atlanta and the remainder in Baltimore; the purchase of the Georgia Electric Light plant, or in event of a failure to secure that plant, the building of a new light plant; the floating of $5,000,000 in bonds to take up the outstanding indebtedness of the consolidated and Traction companies as it now exists, and for other needed purposes; $750,000 to be applied to the acquisition of an electric-light plant.

The Atlanta Electric Ry. Co., it is said, will also be merged in the consolidated company.—V. 68, p. 84; V. 67, p. 1054.

Bethlehem Steel Co.—*Incorporated.*—The company was incorporated at Harrisburg on April 17 by Joseph Wharton, Elisha P. Wilbur, Robert H. Sayre, Robert P. Linderman, B. Borie, Philadelphia, E. T. Stotesbury and John Lowber Welsh.—V. 68, p. 617.

Boston & New York Telegraph & Telephone Company.—*Incorporated.*—This company has been incorporated in Delaware with authorized capital of $5,000,000 by Z. S. Swift, J. Breed, Oakes Ames and Charles E. Adams, all of Boston.

Brooklyn Rapid Transit RR.—Brooklyn City RR.—*Decision as to Lease.*—The Court of Appeals of this State has this week affirmed the decision of the Appellate Division dismissing the suit of Patrick H. Flynn, seeking an annulment of the lease of the Brooklyn City Railroad to the Brooklyn Heights Railroad. The Court holds that Flynn did not proceed in the right way; that he erred in not first making demand upon the company to bring the action before beginning a suit in his own name. Some remarks of Judge Vann (who delivered the opinion) concerning the allegations of fraud and conspiracy made by Flynn have been taken as possibly foreshadowing the decision of the Court in an action where the case was considered on its merits. But as shown in our editorial columns elsewhere, there is no warrant for this view. Counsel for Flynn have announced that they will now push to trial another suit already begun in which the technical error committed in the present suit is avoided.—V. 268 p. 721.

Brooklyn Gas & Electric Light Co.—Brooklyn Borough Gas Co.—*Purchase.*—The Brooklyn Gas & Electric Light Co., recently incorporated in New Jersey, it is learned, was organized by Stahl & Straub, of Philadelphia, and has purchased the entire capital stock, $500,000, of the Brooklyn Borough Gas Co., whose plant is in the Thirty-first Ward, Brooklyn. (See description of property and bonds, V. 68, p. 230). The Brooklyn Gas & Electric Light Co., it is stated, has issued 30,000 shares of capital stock, each share being $50, with $5 paid in, and will retain an additional 10,000 shares in its treasury.—V. 68, p. 230.

Canadian Pacific Ry.—Minneapolis St. Paul & Sault Ste. Marie Ry.—*Guaranteed Second Mortgage Bonds.*—At the annual meeting of the Canadian Pacific shareholders on April 5 it was stated that the deficits which the Canadian Pacific Ry. Co. has been called upon to make good for account of the Minneapolis St. Paul & Sault Ste. Marie Ry. "have been entirely due to expenditures for equipment, terminal facilities and general improvements, such as are incident to a new and growing property. The total advances amount to $1,431-663, while the expenditures for equipment, terminal facilities and general improvements during the years in which these advances were made foot up $1,748,041." The following resolution relating to an agreement with the Minneapolis St. Paul & Sault Ste. Marie Ry. Co., providing for extended traffic arrangements and for the guaranty by the Canadian Pacific Ry. Co. of the interest on an issue by that company of second mortgage bonds, was then recommended and unanimously adopted, viz.:

Whereas, the said agreement provides, amongst other things, for interchange of traffic between the two companies and the division of earnings and other matters relating to such traffic, as therein more particularly set forth, and that the Soo Company shall make an issue of its corporate bonds to be denominated "second 4 per cent fifty-year gold bonds" to an aggregate of $5,000,000, or its equivalent in sterling money, and shall secure the payment of the same by a second mortgage to the Central Trust Co. of New York as Trustees of all its railways and other properties therein described, and that this company shall guarantee the payment of the interest on the said bonds

at the rate of 4 per cent per annum, payable half-yearly; all of the said bonds to be executed by the Soo Company and delivered to the said Trustees, after which a portion thereof, namely $3,500,000, or its equivalent in sterling money, is to be in the first instance certified by the Trustees and delivered back to the Soo Company for issue, the proceeds thereof to be applied approximately as follows:

For terminal yards and facilities at Minneapolis, increased accommodation at divisional and intermediate points, permanent bridges and general additions and improvements	$950,000
For redemption of interest-bearing securities coming due, and for payments on account of rolling stock equipment already purchased, and for additional equipment estimated to be required	1,675,000
For payment of floating debt incurred for additions and improvements to the property, including amount advanced by the Canadian Pacific Railway Co. for that purpose, but not including amount advanced by that company on account of interest on bonds which will be distributed over a term of years	875,000

The remainder of said bonds, namely, $1,500,000, or its equivalent in sterling money, to be afterwards certified by the Trustees from time to time in such amounts as the Soo Company, by resolution of its board of directors may direct, the written concurrence and approval of this company having been first obtained; provided that the said remainder of the said bonds or any part thereof shall not be disposed of, or the proceeds thereof applied, except as this company shall from time to time first authorize and approve of in writing.

The Secretary of the Canadian Pacific says: "This arrangement will enable the Soo Company to devote its net earnings to the payment of its interest charges, and at the same time to repay in annual instalments the interest which has been advanced by your company. Its improved earnings justify the belief of your directors that it will not only be able to do this, but to make a return on its capital stock, of which your company holds more than one-half."

Capital Expenditures.—The shareholders also authorized expenditures by the Canadian Pacific Ry. Co. on capital account during the current year aggregating $3,544,176, viz: lows:

Improvement permanent way	$1,150,979
Additional station yard and terminal facilities	788,187
Completion of air brake and automatic coupler equipment	305,010
Branch lines to mines in connection with Crow's Nest Line (as required)	300,000
Rolling stock (as required)	1,000,000

—V. 68, p. 669.

Central Hudson Steamboat Co.—*Consolidation.*—This company was incorporated at Albany on April 14 to unite the following lines of steamers: Homer Ramsdell Transportation Co., Newburg to New York; Poughkeepsie Transportation Co., Poughkeepsie to New York; Romer & Tremper Steamboat Co., Kingston to New York; Newburg & Albany Day Line, Newburg, Albany and Troy.

The capital stock is $1,000,000 in $100 shares, of which $600,000 is preferred 8 per cent cumulative. Bonds for $500,000, it is understood, will be issued. The company, it is stated, will own nine steamboats, a barge, valuable dock property, the lease of pier 24, New York City, and dock facilities on the Hudson River at various points. The officers and directors are:

Officers: Wilber H. Weston, President; Jacob H. Tremper, Vice-President; Benjamin B. Odell, Jr., Treasurer, and F. G. Kimball, Secretary.

Directors: B. B. Odell, Jr., Homer S. Ramsdell and W. H. Weston, of Newburg; Jacob H. Tremper and Myron Teller, of Kingston; Charles W. Hogan, Nathaniel S. Lancaster, Frank S. Witherbee, J. Murray Mitchell, Lucius N. Litteur and Albert B. Boardman, of New York.

Centralia & Chester RR.—*Foreclosure.*—At Springfield Ill., on April 18, the foreclosure suit was heard in the United States District Court, as was also the application of the Missouri Car & Foundry Co. to have the $425,000 receivers' certificates made a lien prior to the first mortgage bonds. Judges Grosscup and Allen heard the case and decided that the order of sale should be given, and the certificates should be declared a prior lien on the property.—V. 68, p. 722.

Chicago Burlington & Quincy RR.—*Official Circular. Right to Subscribe to New Securities.—New Mortgage for $85,000,000.*—An official circular offers the stockholders of record May 5 the right to subscribe till May 31 for $16,166,000 3½ per cent bonds at 75, and $4,041,500 capital stock at par, in blocks of $1,000 bonds and $350 stock, for which $1,000 is to be paid, $500 on June 8 and $500 on Sept. 8. Stockholders can subscribe to one of these blocks for each sixty shares of stock held. The circular says:

"For the purpose of providing means to retire, as it matures, the bonded indebtedness of this company on its own and its leased lines east of the Mississippi River and for other purposes, your directors have decided to make a new mortgage on all of those properties to secure an issue of bonds to be dated July 1, 1899, to mature July 1, 1949, and to bear interest at a rate not to exceed 5 per cent per annum, payable Jan. 1 and July 1. Such bonds as may be issued bearing interest at the rate of 3½ per cent per annum will be redeemable at 105 per cent and accrued interest, at the option of the company, on any coupon day after thirty years, upon six months' previous notice. The issue of new bonds is to be limited to $85,000,000, and the lien securing them will become an absolute first mortgage upon the payment of $28,924,000 consolidated mortgage 7 per cent bonds due July 1, 1903, and of $2,320,000 Chicago & Iowa Division 5 per cent bonds due Feb. 1, 1905, and upon completion of the purchase and consolidation of the company's leased lines east of the Mississippi River, the preliminary steps for which have been taken.

"If all of the new bonds should be issued as 3½ per cent bonds, the total interest charge would not exceed the present interest charge on the bonds now issued and outstanding against the properties covered by the new mortgage. It is proposed to provide for the payment of the bonds of the Chicago Burlington & Northern RR. Co., which have been called for redemption, and for one other issue, as follows:

"$3,450,000 C. B. & N. second mortgage 6 per cent bonds at par, $3,450,000; $8,053,500 C. B. & N. first mortgage 5 per cent bonds at 105, $8,456,175; $908,000 C. B. & N. equipment 5 per cent bonds at 105, $953,400; $300,000 C. B. & N. funding 6 per cent notes at par, $300,000; $1,076,000 O. O. & F. R. Valley 8 per cent bonds, due July 1, 1900, at par, $1,076,000.

"Being in all $13,787,500 bonds at a cost of $14,235,575.

"In addition to the above requirements new money is needed for improvements and equipment purposes, to provide for all of which it has been decided by the directors to offer to the stockholders of this company as recorded on its books at the close of business at three o'clock P. M., May 5, 1899, the privilege of subscribing," as above stated.

Interest on the new bonds begins July 1, 1899. The stock will be entitled to dividends declared and payable after Sept. 8. The company will issue negotiable receipts on and after June 12, and interim temporary receipts will be given. The bonds and stocks will be delivered after Sept. 20.

The company will receive from this transaction $16,166,000 in cash, of which $14,235,575 will be used for payment of bonds, $1,353,400 of these [the equipment 5s and funding notes 6s] being already in its treasury. The balance will be available for improvements and equipment. The annual interest on the $13,787,500 bonds retired is $759,155, contrasting with $565,810, the annual interest on the $16,166,000 of 3½s to be issued.—V. 68, p. 570.

Chicago & Eastern Illinois RR.—*Proposed Purchase.*—At the annual meeting June 7 the stockholders will vote on propositions "to enlarge the objects for which said company was formed and to purchase the capital stock, railway property, corporate rights and franchises of the Eastern Illinois & Missouri RR. Co." The last-named company was incorporated Jan. 30, 1899, to extend the road from Marion, Ill., to Cape Girardeau, a distance of about 50 miles, affording connection with the St. Louis Southwestern Ry. and Mobile & Ohio RR.—V. 68, p. 231.

Chicago Great Western Ry.—*Earnings.*—The company has issued the following statement of net earnings and charges for the nine months ending March 31, 1899, compared with the same months of the previous year (the charges include the interest on the 4 per cent debenture stock):

	1898-99.	1897-98.	*Increase.*
Net earnings	$1,491,336	$1,245,340	$245,996
Charges, including interest on 4 per cent debenture stock	1,087,187	1,013,149	*74,037
Balance	$404,149	$232,191	$171,959
Dividend on pref. stock A at rate of 4 per cent per annum	341,172	.....	.....
Balance	$62,977	.....	.....

* NOTE.—$31,000 of the increase in charges is for increased taxes.

Secretary R. C. Wight says: "The foregoing statement assures the dividend in July of 2 per cent on the preferred A stock, which has been expected, and seems to give a fair promise of the maximum dividend of 2½ per cent. In the nine months the gross earnings have increased $334,871, and the net $245,996; therefore over 73 per cent of the gross increase has been net.—V. 68, p. 669.

Chicago Indianapolis & Louisville Ry.—*Change in Control.*—It is currently reported that President Thomas has sold and is about to transfer the controlling interest in this road to J. P. Morgan & Co.—V. 68, p. 722.

Columbus Sandusky & Hocking RR.—*Status.*—According to current reports the plan of reorganization proposed by the Fitzgerald Committee will probably be abandoned.—V. 68, p. 473.

Continental Tobacco Co.—American Tobacco Company.—*Plant Transferred to Syndicate.*—On Monday $659,000 of the $1,100,000 stock of the Liggett & Myers Tobacco Co. of St. Louis was transferred to Watson B. Dickerman of Dominick & Dickerman, representing the purchasing syndicate. The remainder of the issue was expected to be turned over to him before the end of the current week. In St. Louis it is said that the average price paid will make the total cost of the plant to the purchasers about $12,500,000. The stockholders of the Continental Tobacco Co. met yesterday and authorized the proposed increase of $25,000,000 in the capital stock of their company. The purpose of the increase is not announced, but the general impression seems to be that after all the Continental Tobacco Co. will acquire the plant of the Liggett & Myers concern, and for that purpose will use a considerable portion of the additional stock, half of which is to be preferred. No positive information on the subject was obtainable yesterday.

The Liggett & Myers plant is described as occupying an area of 2,400 by 271 feet, and as employing on the average 3,000 persons. President Moses C. Wetmore, in a typewritten statement, says in regard to the company: "During the last five years, for which term I have been its President, it has made an average of over $900,000 annually, and the prospect for increased trade was never better than at the present time. On the day of transfer of the certificates of stock of the company there was on its books approximately 1,000,000 pounds of unfilled orders for tobacco. I received at the rate of $15,000,000 [$1366 per $100] for my stock."—V. 68, p. 670.

Eastern RR. of New Hampshire.—Boston & Maine RR.— *Consolidation.*—The directors of the Eastern RR. of New Hampshire have notified the stockholders that consolidation with the Boston & Maine RR. Co. has been agreed upon, subject to ratification by the stockholders, and will take effect after the payment of the rent by the Boston & Maine due May 31. Holders of Eastern RR. stock will receive 65 per cent of the par value of their holdings in stock of the Boston & Maine at par.—V. 68, p. 427.

Electric Storage Battery Co.—The new directors elected April 11 are: P. A. B. Widener, Wm. L. Elkins, Geo. A. Huhn, F. S. Pearson, Philip T. Dodge, D. H. Shea and Thomas J. Reagan. Messrs. Pearson, Dodge, Shea and Reagan are New Yorkers, and include representatives of the Whitney interests. Messrs. Thos. F. Ryan and Wm. N. Brady, retired, as did, Clement A. Griscom, Edward C. Lee, Randall A. Morgan, Edward Tuck and John I. Waterbury. The old members who remain on the board are: W. W. Gibbs, Geo. S. Philler, Isaac L. Rice, Rudolph Ellis, Joseph S. Sinnott, General Manager Lloyd, W. D. Winsor and Grant B. Schley. Mr. Rice continues President. A new plant, in addition to the one in Philadelphia, it is stated, is to be established in New York.—V. 68, p. 722.

Fidelity International Co.—*Listed in Philadelphia.*—The Philadelphia Stock Exchange has listed the company's $400,100 stock; par value of shares, $50, full paid. Principal office, Land Title & Trust Building, Philadelphia, Pa. The official statement says:

The company was incorporated Nov. 7, 1898, under the laws of New Jersey, for the purpose of manufacturing cotton seed products, and to manufacture and deal in moss and other fibres. Its property consists of United States and foreign patent rights, machinery, stock and fixtures, and about six acres of land at Berkley, Va. (a part of Norfolk, Va.), on which two factories are about to be erected, and machinery for same, purchased and awaiting completion of buildings. The company is now doing business in a leased factory in Philadelphia, until completion of Berkley plants. Authorized capital stock $2,000,000, of which there has been issued $360,000 for patent rights, machinery and land and $40,100 for cash; $1,599,900 is reserved to be issued as the business may require. No floating or funded debt.

Fort Wayne Electric Corporation.—*Sold.*—The property was purchased at receiver's sale on Tuesday by the General Electric Co. for $356,400.—Vol. 68, p. 671.

Great Northern Ry.—*$15,000,000 New Stock.—Right to Subscribe.*—President J. J. Hill has issued a circular announcing the intention of the company to issue $15,000,000 new stock, raising the total issue to $90,000,000. The new stock is for the purpose of acquiring, for an amount not exceeding $15,000,000, all of the bonds, debentures and capital stock of the Spokane Falls & Northern Ry. Co., Nelson & Fort Sheppard Ry. Co., Columbia & Red Mountain Ry. Co. and Red Mountain Ry. Co., aggregating $9,776,200 (which companies own a system of railways in the State of Washington and Province of British Columbia, connecting with the Great Northern Ry. at Spokane Falls), and $7,500,000 capital stock of the Eastern Ry. Co. of Minnesota. Shareholders of the Great Northern Ry. Co. at the close of business on May 20, 1899, are offered the opportunity to subscribe till 3 P. M. June 17 at par for the additional capital stock at the rate of one new share for each five shares held. The subscription, or the assignment of any right to subscribe, will be taken as an assent to the issuance of the additional stock. The subscription price will be payable on June 22, 1899.—V. 68, p. 187.

Hill Union Brewing Co.—*Receiver.*—Thomas N. McCarter, Jr., of Newark, N. J., representing the Anglo-American Debenture Co. of London, which holds first and second mortgage bonds and promissory notes of this English brewing company, owner of a brewery at Newark, applied to Vice-Chancellor Stevens in Chancery Chambers, Jersey City, on April 14 for the appointment of a receiver for the company. The company has outstanding and in default $250,000 first mortgage 6s, $50,000 second mortgage 6s, unpaid coupons $38,000, and a floating debt of which the complainant owns $22,900. The receivership is said to be asked preparatory to a transfer of the property to local interests.

Hocking Valley Ry.—Columbus Hocking Valley & Toledo Ry.—*New Securities Ready.*—J. P. Morgan & Co. announce that they are now prepared to begin the deliveries of the securities of the Hocking Valley Railway Co. in exchange for reorganization receipts or certificates of 5 per cent bonds and 4 per cent bonds, preferred and common stocks, of the Columbus Hocking Valley & Toledo Railway Co.. Only 100 schedules per diem will be received. (See notice on another page). Application has been made to the New York Stock Exchange to list the $10,000,000 preferred stock, the $6,000,000 common stock and $7,200,000 first consolidated 4½ per cent gold bonds of 1999; also $1,401,000 Columbus & Hocking Valley RR. 4 per cent bonds extended to 1948.—V. 68, p. 571.

International Auto-mobile & Vehicle Co.—*Incorporated.*—This company's articles of incorporation were filed with the Clerk of Hudson County, N. J., last week. The incorporators are Richard S. Croker, Charles King and Frank E. Bradley. The capital stock is $3,000,000, half of it being 7 per cent preferred. The company's specialty will be rubber tires. The "New York Times" says:

The new company has just purchased the plants of L. C. Chase & Co., at Boston and Chelsea, Mass. (one of the largest tire concerns in the world); also the Newton Rubber Works, Newton, Upper Falls, Mass., and the right to make the Apex tire and the Blaurock pneumatic puncture-proof tire. The Blaurock tire is the only tire which can be used on the heavy vehicles manufactured by the Auto-Truck Co. Richard S. Croker will be Vice-President and General Manager.

International Power Co.—*Corliss Plant Transferred.*—The Corliss Engine plant at Providence, R. I., was formally transferred to the International Power Co. on April 14.—V. 68, p. 571.

International Smokeless Powder Co.—Marsden Co.—*Prospectus.*—The first instalment of 20 per cent upon the preferred stock of the International Smokeless Powder & Dynamite Co. is payable on or before the 20th inst. The capital stock consists of 200,000 shares, par $50, of which 20,000 are preferred, a majority interest of the stock being held by the Marsden Co. The prospectus of the International Smokeless Powder & Dynamite Co. states:

It has been found that corn pith cellulose will make the best gun cotton known; the importance, therefore, to the Marsden Co. of utilizing this was at once seen, and it was concluded to organize this company to take over the works, contracts, patents, plant and organization now engaged in the manufacture of powder under the Volney patents. The plant, which is now at Keyport and South Amboy, will be assembled at South Amboy, where a site of 150 acres has been secured. As a by-product we shall utilize our acids to manufacture blasting powder, and as cellulose has been found to be the best absorbent known, we can confidently claim a large share of the dynamite gelatine business.

Directors—Lewis Nixon, George Philler, W. W. Gibbs, George S. Graham, Edward C. Lee, John G. Meigs and Ernest E. Davies. Officers—Lewis Nixon, President; W. W. Gibbs, Vice-President; Walter Woollcott, Secretary and Treasurer.—V. 68, p. 722, 328.

Isle Royale Copper Co.—*Plan Approved.*—The stockholders of the Isle Royale Consolidated Mining Co. of Michigan on April 15 approved the plan in V. 68, p. 571, for the sale of the company's property to the Isle Royale Copper Co. of New Jersey for $6,800,000.—V. 68, p. 571.

Kansas City Pittsburg & Gulf RR.—*Reorganization.—Examination of Property and Accounts.*—Ernst Thalmann, Chairman of the Readjustment Committee, makes the following statement: "The accounts and physical condition and needs of the property are to be examined by an auditor and railroad expert appointed by the committee. Subject to any modification made necessary by the reports of the auditor and expert, the committee proposes to first reorganize the affairs of the K. C. P. & G. Railroad Co. proper, endeavoring to give the present bondholders an amount of new bonds and preferred stock equal to the par of their present bond holdings. It is proposed to make the plan sufficiently comprehensive to permit of dealing with the terminal and other properties at a later date if deemed wise. The reorganization is making satisfactory progress and very substantial deposits have already been made." A. E. Stilwell, August Heckscher and J. De Goeyen, Jr., have withdrawn from the committee.

New Committee.—A committee, consisting of William F. Harrity of Philadelphia, Chairman; B. N. Baker, Baltimore, August Heckscher, New York, and Samuel R. Shipley, Silas W. Pettit and Winthrop Smith, Philadelphia, requests the holders of the securities of the Kansas City Pittsburg & Gulf RR. and its terminal companies to "refrain from depositing their securities with any committee until a proper plan of reorganization has been formulated. We will publicly request," the committee says, "the deposit of securities as soon as, by ourselves or by co-operation, such a plan has been prepared and approved. Pending such action, we ask the security holders to communicate with the chairman of the committee, care of the Equitable Trust Co., Philadelphia, giving their addresses and amounts of their respective holdings."

Plan.—The reorganization plan of the Thalmann Committee, it is stated, will not be ready for several weeks, but the following is given as the current gossip as to its provisions, subject to further modification: Each $1,000 first mortgage 5 per cent bond to be exchanged for $700 of new 4 per cent bonds and $300 in 4 per cent preferred stock, the April 1 coupon to be taken up with preferred stock for its face value. The present stock to be assessed $10 per share and to get $10 in 4 per cent preferred stock and 100 per cent in new common stock. The $2,300,000 raised by assessment to pay off the car trust obligations, improve the property, purchase new equipment and leave a balance in the treasury. Under the new mortgage the company to have the right to issue $4,500,000 bonds at the rate of $500,000 a year for acquired property, etc.—V. 68, p. 723.

Keokuk & Des Moines Ry.—*Dividend.*—The company has declared a dividend of ½ per cent on its preferred stock. This is the first dividend since Jan. 15, 1895, when 90 cents per share was paid. The income account for the four years ended Sept. 30, 1898, shows: Balance after paying dividend Jan. 15, 1895, $460; rent from Chicago Rock Island & Pacific Railway Co., $559,376; all other income, $96; total, $559,938; interest on 5 per cent bonds, $550,000; all other expenses, $1,156; total expenses, $551,156; balance, $8,777; dividend of 50 cents per share, $7,623; balance in hands of treasurer, $1,154.

Lake Ontario & Riverside Ry., Oswego, N. Y.—*Sold.*—At the foreclosure sale April 10 Max B. Richardson, of Oswego, representing the bondholders, bought the property for $80,000.—V. 68, p. 474.

Manhattan Ry.—Third Avenue RR.—*Transfers.—Electrical Equipment.*—Alfred Skitt, Vice-President and General Manager of the Manhattan Railway Co., announced this

week that the transfer tickets required by the agreement with the Third Avenue RR. Co. had been made ready, and that the arrangement would be put in operation either on the 29th or 30th inst., or May 1 at the latest.

As to the electrical equipment of the elevated road, Mr. Skitt said: "We are advancing the change of motive power rapidly, and to us most gratifyingly. In eighteen months at longest we shall have completely effected the change, and on a section of the railway much sooner."—V. 68, p. 672, 674.

Metropolitan RR. of Washington—Columbia Ry.—Anacostia & Potomac Ry.—Georgetown & Tennallytown RR.—*Operations of Syndicate.*—A Washington paper says:

The stockholders of the Anacostia & Potomac River Ry. Co. have ratified the purchase of the Belt Ry. The bonds of the new company, to the amount of $2,225,000, are said to have been over-subscribed in Baltimore, and it is understood that the work of reconstructing the road will be vigorously prosecuted.

O. T. Crosby has also resigned the presidency of the City & Suburban system, and Thomas J. Hayward of Baltimore was elected in his place. Mr. Crosby has been elected President of the United States Electric Lighting Co. He was already President of the Potomac Electric Light Co.

The agreements between F. C. Stevens and a number of the principal stockholders of both the Metropolitan and of the Columbia roads have been consummated, and the sales of these properties to Mr. Stevens are now in process of completion The agreed price was 230 for Metropolitan stock and 150 for Columbia Sept. 1 next is the date fixed for the final winding up of the sale. There is no reason to anticipate anything except a speedy conclusion of these purchases, as the requisite stock of the Columbia has been subscribed, and nearly, if not quite, the requisite amount of the Metropolitan stock.

Mr. Stevens and his associates have also acquired ownership of a majority of the stock of the Georgetown & Tennallytown RR., and Mr. Stevens has purchased at 102 and accrued interest $60,000 out of the entire issue of $70,000 first mortgage bonds of that company. Mr. Stevens and associates did not consummate the purchase of the Great Falls road. Their option expired on the 5th. There is more or less rumor as to negotiations between the Stevens people and parties interested in the Capital Traction road.

Washington & Great Falls Electric Ry.—The "Baltimore Sun" on April 17 said: "By the purchase of the Washington & Great Falls Electric Railway the syndicate represented by F. C. Stevens has now acquired control of all the street-car lines in the city except those held by the Capital Traction Co. The syndicate made its latest purchase Saturday, buying the line to the upper Potomac from Stilson Hutchins for $475,000.—V. 68, p. 619, 426; V. 63, p. 229.

Metropolitan West Side Elevated RR. of Chicago.—*New Securities.*—The securities to be issued under the plan of reorganization are now ready for delivery. Holders of certificates for stock are required at the time of exchange to pay the sum of $4 per share, for which contribution new bonds or fractional scrip for new bonds at par will be delivered. See notice in another column.—V. 68, p. 282.

National Fish Co.—*Incorporated.*—This company has been incorporated in Delaware with $3,000,000 capital, to effect, it is said, a consolidation of fish interests, the chief promoter of the scheme being Congressman Ernest W. Roberts, of Boston.—V. 68, p. 672.

New England Electric Power Co.—Manchester (N. H.) Street Ry.—*New Company.*—The New England Electric Power Co. was recently formed under the laws of the State of Maine, with a capital stock of $500,000, and purchased the control of the Manchester Street Ry. of Manchester, N. H., probably from the Boston syndicate headed by Tucker, Anthony & Co., which acquired this control in April, 1898.—V. 66, p. 900.

New York Central & Hudson River RR.—Fall Brook Ry.—*Leases Ratified.*—The stockholders of the New York Central & Hudson River RR. on April 19 ratified the leases of the Fall Brook Railway, the Syracuse Geneva & Corning Railway Co., the Pine Creek Railway and the Wallkill Valley RR.—V. 68, p. 573.

New York Gas & Electric Light, Heat & Power Co.—*First Mortgage—Securities Owned.*—The company's first mortgage is for the total authorized amount of $15,000,000, of which $11,500,000 is issuable on the property and securities owned and below described, and $3,500,000 can be disposed of only "for the purposes of acquiring additional plant or plants and properties, or improving its properties, or the properties of the companies a majority of whose stock it has or may hereafter acquire, and which is subject to the lien of this mortgage." All expenditures for the foregoing purposes shall be made "only on the approval of the trustee," *i. e.*, the State Trust Co. The sworn statement of the officers of the Power Company and a copy of the resolutions of its board of directors, it is provided, "may be received by the trustee as sufficient and conclusive evidence of any of the facts" relating to the proposed issue of said $3,500,000 bonds.

The property and stocks and bonds conveyed as security for the first issue of $11,500,000 bonds are as follows:

REAL ESTATE.—Land and land under water in the Harlem River, and extending from a point on the easterly line of First Avenue, where Ninety-seventh Street, if continued, would intersect that avenue, thence running easterly 295 feet; thence southerly along the exterior bulkhead line of the city as now established by law to a point where the centre line of the block between Ninety-sixth and Ninety-seventh streets, if extended, would intersect the bulkhead line; thence westerly 290 feet to First Avenue, and thence northerly along First Avenue 100 feet 11 inches to the point of beginning.

PERSONAL PROPERTY.—All personal property, electrical works and power houses which the company now owns, or may hereafter acquire, including all apparatus, licenses, franchises, contracts, etc., all of which personal property is declared to be fixtures of said electric works and plant.

SECURITIES.—The following stocks and bonds:

Company, etc.	*Total Issue.*	*Pledged hereunder.*
Mt. Morris Elect. Light Co. stock	15,000 shares	15,000 shares
1st M. 5s of 1890 for $2,000,000	..... (1)	None.
Nor. Riv. El. Lt. & Power stock..	4,000 shares	3,000 shares
1st M. 6% g. bonds, due 1922..	$100,000	$100,000
N. Y. Heat, Light & Power stock,	3,750 shares	3,750 shares
1st M. 5% g. bonds, due 1920..	*$320,000	$155,000
Bor. of Manhattan Elec. Co. stock	1,000 shares	1,000 shares
Consolidated Telegraph & Electrical Subway Co., stock.....	15,000 shares	15,000 shares
1st M. 6% g. bonds, due 1940.	$1,549,000	$1,549,000
2nd M. 6% 50-year gold bonds.	1,386,000	1,386,000
Deben. g. bonds dated 1898, due Jan., 1903, exchangable for 1st M. 6s, due 1940.	†1,290,000	†1,290,000
Block Lighting & Power Co., No. I stock.....	980 shares	980 shares
Manhattan Lighting Co. stock...	2,500 shares	2,500 shares
1st M. 5% g. bonds, due 1918..	$250,000	$250,000

*$165,000 to be retained by the Washington Trust Co., trustee, pending the liquidation of certain obligations. †Additional bonds for $2,500,000 were not purchased and are not pledged, since not a lien on any property now owned by the said Consolidated Telegraph & Electrical Subway Co., said company being indemnified against all liability by reason thereof by the New York Telephone Co., and the payment of said bonds having been assumed by the Empire City Subway Co.—V. 68, p. 525.

New York Philadelphia & Norfolk RR.—*New Mortgages.*—The total amount of the company's two new mortgages to the Fidelity Insurance, Trust & Safe Deposit Company of Philadelphia, trustee, is $4,000,000, the first mortgage being for $3,000,000 and the second (income) mortgage for $1,000,000. Of the former, $2,500,000 is issued and $500,000 reserved for future betterments. The firsts are gold 4s, dated Feb. 1, 1899, interest J & J at company's office, 26 South 15th Street, Philadelphia. Practically all of the old bonds have been retired.—V. 68, p. 724.

Norwalk Street Ry.—*Reported Sale.*—The property is reported to have been sold to W. F. Sheehan, R. A. C. Smith, H. G. Runkle, A. M. Young, and others, who already control the Norwalk Gas Light Co. and the Norwalk & South Norwalk Electric Light Co. It is also rumored that the same parties are endeavoring to get control of the Norwalk Tramway Co.

Omaha Kansas City & Eastern RR.—Omaha & St. Louis RR.—Quincy Omaha & Kansas City RR.—*Proposed Purchase—New Stock and Bonds.*—The stockholders of the Omaha Kansas City & Eastern RR. will meet in Kansas City on May 15 to authorize (1) the acquisition of the Omaha & St. Louis RR. and the Quincy Omaha & Kansas City RR. by purchase or otherwise; (2) an extension of the line to some competing point east of Quincy, Illinois; (3) an increase of the capital stock of the company to $10,990,000; (4) to make $3,140,000 of said stock preferred; (5) to retire and cancel all of the present bonds and mortgages of the company and authorize the issuance "of new bonds to the extent of $20,000 per mile of the company's railroad now owned and hereafter to be acquired, and to such an additional amount as may be determined by the meeting, for the purpose of future betterments, equipment and construction of a bridge over the Mississippi River, and to authorize the execution of a mortgage or deed of trust to secure said new bonds."—V. 65, p. 1024, 195.

Otis Elevating Ry.—*Sold.*—This property was sold at foreclosure April 18 at Catskill, N. Y., to the bondholders' committee for $10,000. The road extends from Otis Junction, N. Y., to Otis Summit, 1·35 miles, and has a capital stock of $145,600 and a funded debt of $118,000.

People's Railway of St. Louis—St. Louis Traction Co.—*Purchased.*—Brown Brothers & Co., through the medium of the St. Louis Traction Co., have purchased the People's Railway, and have paid down $260,000 of the purchase price. The "St. Louis Globe-Democrat" says:

The balance due the third mortgage bondholders, about $625,000, is to be paid on or before Sept. 23 next. In addition to the amounts named, Brown Brothers & Co. must pay the first and second mortgages on the line, and whatever claims are allowed by the Court. The People's Line was not acquired by Brown Brothers & Co. in their own name. It was conveyed to the St. Louis Traction Co. Murray Carleton is President of this company and H. F. Hunter Secretary. The directors are Murray Carleton, Edwards Whitaker and James Campbell. This company has a capital stock of only $2,000, but this amount will probably be increased in the near future.

It is thought possible that the pending consolidation will take place under the name of the St. Louis Traction Co.—V. 68, p. 673.

Philadelphia Newtown & New York RR.—Reading Company.—*Listed in Philadelphia—Guaranty.*—The Philadelphia Stock Exchange has listed $507,000 3 per cent gold mortgage bonds of the Philadelphia Newtown & New York RR., principal due Oct. 1, 1943. "Principal and interest, guaranteed by the Reading Company, is payable in gold coin, free of tax, at the office of the company in Norristown, Pa." The bonds are part of an authorized issue of $1,600,000 gold bonds dated 1893. Default occurred, and an agreement was entered into under date of Oct. 1, 1898, whereby these $507,000 bonds (being the bonds not owned by Reading Company or the Philadelphia Newtown & New York RR. Co.) were stamped as follows:

(On face) By agreement between the parties interested, the interest upon this bond is reduced from 5 per cent to 3 per cent per annum, from April 1, 1897. (On back) Principal and interest guaranteed by Reading Company; and interest reduced from 5 to 3 per cent per annum.

GUARANTY.—For a valuable consideration the Reading Company agrees as follows:

To guarantee to the owner of the within bond the punctual payment of the principal and interest thereof at the rate of 3 per cent per annum, payable semi-annually, when and as the same become due and payable under the agreement noted thereon.

Second.—That the interest upon this bond and upon each of $506,000 other bonds of same issue, when similarly stamped, being bonds Nos. 301 to 349, 583 to 985 and 1325 to 1329, shall constitute a first charge upon the net earnings of the Philadelphia Newtown & New York RR. Co., in preference and priority to and over the interest upon any other bonds of the said issue.

In witness whereof, the said company has caused to be hereunto affixed its corporate seal, duly attested by its President and Secretary, at Philadelphia, this first day of October, A. D. 1898.—V. 67, p. 1356.

Rapid Transit in New York City.—Metropolitan Street Ry.—*Proposal Withdrawn.*—The Metropolitan Street Railway syndicate on Monday, on account of the opposition to its plan, withdrew its proposal to build an underground rapid transit railroad.—Vol. 68, pp. 673, 619.

Rubber Goods Manufacturing Co.—*Acquisition.*—A press despatch from Trenton, N. J., says that a contract has been made for the sale of the Empire Rubber Company's plant of that city to the United States Rubber Goods Manufacturing Co. Rubber hose and bicycle tires are the principal product of the Empire Co. Negotiations are pending for the acquisition of other concerns.—V. 68, p. 189.

Staten Island Rapid Transit RR.—Baltimore & Ohio RR.—*Sold.*—The Staten Island Rapid Transit RR. was sold under foreclosure on Thursday for $2,000,000 to Harold Bronner, R. H. Mainzer and Frank Geary. The purchasers, it is understood, represent the reorganization managers of the Baltimore & Ohio RR. The sale took place under foreclosure of the second mortgage.—V. 68, p. 525,721.

Syracuse Rapid Transit.—East Side Traction Co.—*Purchase.*—The directors of the Syracuse Rapid Transit Ry. on April 15 voted to expend a considerable sum in extending and improving the street railway system, and also authorized the purchase of the East Side Traction Co. W. R. Kimball, Vice-President of the Rapid Transit Co., resigned, and E. W. Moore, of Cleveland, O., was elected to the directorate and vice presidency. W. P. Gannon is President.—V. 68, p. 525, 87.

Tennessee Coal, Iron & RR. Co.—Birmingham Southern RR.—Southern Railway.—Louisville & Nashville RR.—*Purchase.*—Samuel Spencer, President of the Southern Railway Co., confirms the report that an agreement had been reached with the Tennessee Coal, Iron & RR. Co. by which the Southern Railway and the Louisville & Nashville Railroad will purchase the Birmingham Southern RR. for $1,100,000 in cash. The proceeds of the sale, it is stated, will be applied by the Tennessee Coal, Iron & RR. Co. partly to payment of floating debt and partly as additional working capital.—V. 68, p. 725, 620, 722.

Texas & Pacific Ry.—*Notice to Second Mortgage Bondholders.*—Notice is given that more than two-thirds of the outstanding second mortgage bonds of the Texas & Pacific Ry. Co. have been deposited under the terms of the notice of the St. Louis Iron Mt. & Southern Ry. Co., dated March 27, 1899 (V. 68, p. 619), and that further deposits of said bonds will be received until and including April 29, 1899. Engraved certificates are now ready for delivery at the Mercantile Trust Co., No. 120 Broadway, New York City. It is expected that the new bonds will be issued during the first week of July.—V. 68, p. 725.

United States Envelope Co.—*Listed.*—The New York Stock Exchange has listed the company's $2,000,000 first mortgage 6 per cent sinking fund gold bonds and preferred stock amounting to $3,750,000. This is a Maine corporation which has purchased the business, trade-marks, good will, lands, buildings, machinery, etc., of the companies described in V. 66, p. 1002, and V. 67, p. 179. Officials say:

"All these properties are free from lien or encumbrance of any nature, except the mortgage securing the bonds herein referred to. They have a capacity of over 20,000,000 envelopes per day, and it is estimated they manufacture 80 per cent of the year's total production of so called commercial envelopes. The authorized capital stock is $4,000,000 cumulative 7 per cent preferred stock and $1,000,000 common stock. The company has available working assets of over $1,300,000, and of the authorized stock of the company there remains unissued and subject to sale by the company $250,000 pref. stock and $250,000 common stock. The principal office of the company is at Harrison Avenue, Springfield, Mass.

BALANCE SHEET DECEMBER 31, 1898.

Assets—		*Liabilities—*	
Land and buildings	$861,384	Preferred stock	$3,750,000
Machinery, etc.	1,354,947	Common do	750,000
Unexpired insur., etc.	14,334	Bonds	2,000,000
Bills receivable	37,458	Bond coupons	50,000
Accounts receivable	369,696	Accounts payable	29,103
Accrued interest	242	Accrued taxes, water and rent	1,784
Investments	11,237	Profit and loss	133,268
Cash	190,117		
Merchandise	579,283		
Patents and good will	3,295,407		
Total	$6,714,105	Total	$6,714,105

"The items of 'real estate' and 'machinery and fixtures' as here stated are the aggregate of the values at which they were carried on the books of the constituent companies. These were in many instances nominal. Readjustment as affecting items named will appear in subsequent balance sheet."

Barrow, Wade, Guthrie & Co. reported the result of the operations of the ten companies now comprising the United States Envelope Co. to be an annual average profit equivalent to a minimum of $428,847 97 per annum.—V. 68, p. 1004.

United States Mortgage and Trust Co.—*Bonds Offered.*—The company offers, at 101, $1,000,000 of its 4 per cent first mortgage gold bonds, series J, due May 1, 1919, redeemable May 1, 1904, Guaranty Trust Company of New York, Trustees. These bonds are the direct obligation of the company, and are secured by deposit with the Guaranty Trust Co. of New York as trustees of $1,011,550 of first mortgages on improved income-producing real estate in selected cities of the United States. See advertisement on another page.—V. 68, p. 620.

United Zinc & Lead Co.—*Stock Offered.*—This company was incorporated on March 27, under the laws of New Jersey, with share capital of $6,000,000, full paid and non-assessable, of which $1,000,000 is 8 per cent preferred, with preference as to assets as well as dividends. Prospectus says:

This company is organized for the purpose of consolidating a number of the best producing zinc and lead properties in the Missouri-Kansas District, which is now supplying more than three-fourths of the entire zinc output of the United States. These properties have heretofore been operated in a superficial manner by individual workers. The property thus far acquired comprises first leases on 600 acres of producing land and the fee title clear from encumbrance on 800 acres of proven mineral land which is not at present producing, but is adjacent to the best paying mines in the district, and mines and mills will at once be opened thereon. All of the above property has been acquired with one-half of the capital of the company, and yet, with the small part developed, shows net earnings of $160,000 per annum.

Returns from one of the properties acquired shows for the year 1898: Lead lbs., 2,603,130; zinc lbs., 5,408,160; total value $112,164. This property is now producing every week $22,000 worth of ore, and is paying a net profit to the first lease, which is owned by the United Zinc & Lead Co. of from $1,200 to $1,500 a week.

The company has no debt and no incumbrance on its property. The present income is from royalties received from leased mines upon its lands, and the only fixed charges are the expense for collection of weekly earnings and the superintendence of the property.

Of the preferred stock $500,000 is offered for public subscription at par, and with each 100 shares of preferred a bonus of 25 shares of common will be given. The shares are of the par value of $25 each.—V. 68, p. 620.

West Jersey & Seashore RR.—*Listed in Philadelphia.*—The Philadelphia Stock Exchange has listed $1,500,000 first consolidated mortgage 3½ per cent gold bonds, Series "B," due July 1, 1935; both principal and interest payable in gold coin, free of tax. The authorized issue is $7,000,000, of which amount $1,600,000 were issued bearing interest at 4 per cent per annum, and $1,500,000 (present issue) at 3½ per cent per annum, issued to provide funds for the redemption of $1,000,000 West Jersey first mortgage 7s due April 1, 1899, and $497,000 Camden & Atlantic second mortgage 6s due Oct., 1899. Of the remaining unissued, $1,840,000 are reserved for the redemption of bonds of constituent companies, and the balance, $2,060,000, reserved for completion and equipment of railroad now constructed.—V. 68, p. 431.

West Virginia & Pittsburg Ry.—Baltimore & Ohio RR.—*Foreclosure Sale.*—Judge Nathan Goff, at Clarksburg, West Va., on April 20 ordered the foreclosure sale of this property, the upset price to be $1,000,000.—V. 68 p. 620,721.

Winchester Avenue RR. of New Haven.—*New Stock.*—The stockholders last week voted to increase the capital stock from $600,000 to $800,000. About $100,000, it is said, will be used for new equipment, for engines for the power house and in building short extensions. An issue of debentures was proposed last February to provide for refunding, improvements, etc., but it is possible the new stock is to be sold in its stead.—V. 68, p. 234.

—C. B. Van Nostrand, 36 Wall Street, Telephone 514 Cortlandt, makes a specialty of Hocking Valley securities.

—Redmond, Kerr & Co. advertise on page viii, a number of choice investment bonds. Prices and descriptive circulars will be furnished on request.

—The Maryland Trust Co. of Baltimore has increased its capital stock from $1,000,000 to $1,500,000 and its surplus from $500,000 to $1,500,000.

—The American Code Publishing Co., 83 Nassau Street, New York, have issued the fourth edition of their A B C Telegraphic Code. In compiling a new edition care has been used to adapt the code to the rules and regulations of the Telegraphic Conference of 1879. The number of sentences has been increased to nearly 25,000, against only about 12,800 in the first edition, the aim having been to make the work as comprehensive and complete as possible, and at the same time correct. Instructions for using the Code are given. The price of the publication has been reduced from $7.50 to $5 per copy.

—Harriman & Co. offer for subscription at par and accrued dividends from April 1, 1899, $200,000 7 per cent cumulative preferred stock of the Garvin Machine Company. This company was incorporated under the laws of the State of New York in 1889, to manufacture tools and machinery, and the limit of capitalization was $1,000,000, upon which the company has earned, net, annually for the past nine years, 46 per cent. The business of the company has grown beyond its ability to meet the increased demand for its product, and in order to supply the additional capital, the entire net proceeds from the sale of this preferred stock go directly into the company's business. The preferred stock offered for sale is entitled to preferential cumulative dividends of 7 per cent per annum, to be provided for out of the net earnings of the company before any dividends are paid upon the common stock, and the preferred has priority over the common in respect to all property and assets of the company. The company reserves the right to retire the preferred stock on April 1, 1904, at 105 and accrued dividends to that date.

The Commercial Times.

COMMERCIAL EPITOME.

FRIDAY NIGHT, April 21, 1899.

With the advance in the season some reaction has been apparent from the active demand latterly experienced in the wholesale trade. The general business situation, however, has continued a healthy one, as in most lines of trade merchants have had a reasonably active demand and there has been no pronounced sagging of values. The official opening of the Erie Canal has been postponed to noon, April 26. The lateness of the opening of navigation in the interior is having some influence in checking a free movement of merchandise between the seaboard and the interior. Crop damage reports have continued to be received from the winter-wheat belt, and it is now generally conceded that damage has been done. Latterly, however, weather conditions have been favorable and good progress has been reported made in the preparations for the spring-wheat crop. Planting of the cotton crop also has progressed rapidly. Advices from the West report that the Missouri River is rising and that an overflow is expected.

Lard on the spot has continued to meet with only a very moderate sale, but as the offerings have been limited prices have advanced and the close was steady at 5·52½c. for prime Western and 5·20c. for prime City. Refined lard has been in only very moderate demand, but prices have advanced, closing steady at 5·75c. for refined for the Continent. Speculation in lard for future delivery has been fairly active, and prices have advanced on buying by packers and a sharp falling off in the receipts of swine.

DAILY CLOSING PRICES OF LARD FUTURES.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
April	5·47	5·42	5·47	5·52	5·52	5·52

Pork has been in fairly active demand, and prices have advanced slightly, closing at $8 87½@9 50 for mess, $10 50@11 for family and $10 50@12 50 for short clear. Cut meats have had a moderate sale at steady prices, closing at 4½c. for pickled shoulders, 7¼@7¾c. for pickled hams and 5@5¼c. for pickled bellies, 14@10 lbs. average. Beef has sold with some freedom, and prices have been firm, closing at $9@10 for mess; $10@10 50 for packet; $9 50@11 00 for family and $14 50@15 00 for extra India mess in tcs. Tallow has been quiet but steady at 4¼c. Oleo-stearine has been steadier, closing at 5¾@5⅞c. Lard-stearine has advanced to 6½c. for prime City. Cotton-seed oil has been quiet but steady at 26@27c. for prime yellow. Butter has sold slowly and prices have declined, closing at 15@18c. for creamery. Cheese has been in fair demand and firmer at 7¾@13c. for State factory, full cream. Fresh eggs closed quiet and easy at 14c. for choice Western.

Brazil grades of coffee have been quiet, and as there have been freer offerings of the lower grades, prices have weakened slightly, closing at 6¼c. for No. 7. West India growths have been in fair demand, as there has been speculative buying for investment account. The close was steady at 8¼@8½c. for good Cucuta. East India growths have been dull but steady at 25@25½c. for standard Java. Speculation in the market for contracts has been quiet, as in the absence of new developments neither buyers nor sellers have been agressive in their operations. The close was steady.

Following are final asking prices:

April	4·95c	July	5·15c.	Oct	5·40c.
May	5·00c.	Aug	5·25c.	Nov	5·45c.
June	5·05c.	Sept.	5·35c.	Dec.	5·65c

Raw sugars have been sparingly offered and prices have further advanced, closing firm at 4⅝c. for centrifugals 96 deg. test, and 4 3-16c. for muscovado 89 deg. test. Refined sugar has been firm but quiet at 5¼c. for granulated; all guaranties have been withdrawn. Other staple groceries have been quiet.

Kentucky tobacco has been in fair demand and firm for desirable grades. Seed leaf tobacco has been quiet but steady. Sales for the week 1,490 cases, as follows: 100 cases 1898 crop, New England Havana seed, forced sweat, 20@60c; 100 cases 1896 97 crop, State Havana, 12@14c.; 100 cases 1897 crop, Pennsylvania Havana, 12@13c.; 200 cases 1897 crop, Pennsylvania seed leaf, 11½@12c.; 340 cases 1895-96 crops, Pennsylvania seed leaf, 12½@13½c.; 200 cases 1898 crop, Wisconsin Havana, 10@11c.; 300 cases 1897 crop, Wisconsin Havana, 8½@10c., and 150 cases 1897 crop, Zimmers, 17@20c. Also 600 bales Havana at 70c.@$1, in bond, and 120 bales Sumatra at 85c.@$1 65, in bond.

Straits tin has been sparingly offered, supplies in sight being well under control; prices have advanced slightly, closing at 24⅞@25c. Ingot copper has been in fair demand and higher in response to stronger foreign advices, closing at 18¾@19c. for Lake. Lead has been in only moderate demand but values have held steady, closing at 4·30@4·32½c. for domestic. Spelter has been firm but quiet, closing at 6·65@6·75c. for domestic. Pig iron has been firm but quiet, closing at $14 50@16 00 for domestic.

Refined petroleum has been easier, closing at 6 95c. in bbls., 4·45c. in bulk and 7·70c. in cases. Naphtha steady at 10c. Crude certificates have been neglected; credit balances have been unchanged at $1 13. Spirits turpentine has been quiet and easier, closing at 42½@43c. Rosins have been in fair demand and firmer at $1 87½@$1 40 for common and good strained. Wool has been in moderate demand and firm. Hops have been quiet and prices have declined.

COTTON.

FRIDAY NIGHT, April 21, 1899.

THE MOVEMENT OF THE CROP, as indicated by our telegrams from the South to-night, is given below. For the week ending this evening the total receipts have reached 61,608 bales, against 67,875 bales last week and 73,966 bales the previous week, making the total receipts since the 1st of Sept., 1898, 7,855,811 bales, against 8,211,670 bales for the same period of 1897-8, showing a decrease since Sept. 1, 1898, of 355,859 bales.

Receipts at—	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.	Total.
Galveston	1,263	1,480	3,990	1,430	718	2,120	11,001
Tex. City, &c.	.....	.....	.....	.....	.....	122	122
New Orleans	2,718	8,423	5,303	6,429	3,735	3,347	29,955
Mobile	416	470	697	51	37	45	1,716
Pensacola, &c.	.....	.....	.....	.....	.....	.....	.....
Savannah	356	1,199	552	549	817	105	3,578
Brunsw'k, &c.	.....	.....	.....	.....	.....	325	325
Charleston	256	409	4	349	92	182	1,292
Pt. Royal, &c.	.....	.....	.....	.....	.....	5	5
Wilmington	102	73	33	14	33	6	261
Wash'ton, &c.	.....	.....	.....	.....	.....	.....	.....
Norfolk	596	2,072	714	1,416	318	1,453	6,569
N'p't News, &c.	.....	.....	.....	.....	.....	603	603
New York	683	.....	260	479	766	532	2,720
Boston	189	246	306	427	.....	457	1,625
Baltimore	.....	.....	.....	.....	.....	989	989
Philadel'a, &c.	224	.....	191	201	116	115	847
Tot. this week	6,803	14,372	12,050	11,345	6,632	10,406	61,608

The following shows the week's total receipts, the total since Sept. 1, 1898, and the stock to-night, compared with last year.

Receipts to April 21.	1898-99.		1897-98.		Stock.	
	This week.	Since Sep. 1, 1898.	This week.	Since Sep. 1, 1897.	1899.	1898.
Galveston	11,001	2,221,160	14,555	1,884,216	76,654	62,081
Tex. C., &c.	122	79,123	461	94,903	.....	.....
New Orleans	29,955	2,041,923	22,200	2,523,158	397,251	272.591
Mobile	1,716	241,356	3,387	351,090	13,977	19 972
P'sacola, &c.	.....	190,218	2,004	116,701	.....	.....
Savannah	3,578	1,031,939	8,245	1,148,756	39,842	46,592
Br'wick, &c.	325	267,617	1,014	258,081	2,796	2,844
Charleston	1,292	359,057	1,310	460,856	16,167	11,416
P. Royal, &c.	5	23,301	105	75,523	.....	.....
Wilmington	261	290,929	1,387	315,200	11,702	7,538
Wash'n, &c.	.....	1,351	5	1,272	.....	.....
Norfolk	6,569	608,419	4.502	530,818	49,980	44,279
N'port N., &c	603	27,355	826	22,500	701	2,808
New York	2,720	97,774	634	95,648	160,180	188,428
Boston	1,625	286,385	6,003	192,277	30,500	32,000
Baltimore	989	42,001	387	68,315	16,100	23,467
Philadel, &c.	847	45,905	1,347	72,358	10,008	9.250
Totals	61,608	7,855,811	68,372	8,211,670	825,858	723,256

In order that comparison may be made with other years, we give below the totals at leading ports for six seasons.

Receipts at—	1899.	1898.	1897.	1896.	1895.	1894.
Galves'n, &c.	11,123	15,016	5,702	11,219	10,732	6,939
New Orleans	29,955	22,200	13,561	15,994	26,598	9,059
Mobile	1,716	3,387	1,655	1,743	1,247	723
Savannah	3,578	8,245	6,014	5,821	6,385	5,674
Chas'ton, &c.	1,297	1,415	2,346	6,667	2,629	5,954
Wilm'ton, &c	261	1,392	758	1,091	373	145
Norfolk	6,569	4,502	2,294	3,275	2,609	4,356
N. News, &c.	603	826	108	287	2,551	6,167
All others	6,506	11,389	14,822	8,569	16,841	5,377
Tot. this wk.	61,608	68,372	47,260	54,666	69,965	44,394
Since Sept. 1	7855.811	8211.670	6453,808	4975,623	7587,890	5678,399

The exports for the week ending this evening reach a total of 46,769 bales, of which 16,576 were to Great Britain, 1,793 to France and 28,400 to the rest of the Continent. Below are the exports for the week and since Sept. 1, 1898.

Exports from—	Week Ending Apr. 21, 1899. Exported to—				From Sept. 1, 1898, to Apr. 21, 1899. Exported to—			
	Great Brit'n.	France	Conti-nent.	Total Week.	Great Britain.	France	Conti-nent.	Total.
Galveston	.....	1,676	2,381	4,057	1,023,745	367,862	514,197	1,905,804
Tex. City, &c.	.....	.....	.....	.....	18,685	.....	13,338	32,023
New Orleans	3,103	.....	8,741	11,844	725,749	234,708	581,385	1,541,842
Mobile	.....	.....	.....	.....	138,190	.....	29,274	167.394
Pensacola	.....	.....	.....	.....	78,217	13,249	83,891	175,357
Savannah	.....	.....	....4.	.....	51,766	32,216	512,077	596,059
Brunswick	.....	.....	.....	.....	164,715	.....	81,929	246,644
Charleston	.....	.....	.....	.....	75,793	.....	156,009	231,802
Port Royal	.....	.....	.....	.....	21,210	.....	.....	21,210
Wilmington	.....	.....	.....	.....	118,002	.....	142,567	260,569
Norfolk	.....	.....	57	57	39,247	.....	26,050	65,397
N'port N., &c.	651	.....	.....	651	17,410	.....	9,955	27,365
New York	5,797	117	6,560	12,474	246,212	21,878	184,669	452,759
Boston	3,369	.....	111	3,480	347,249	.....	4,667	351,916
Baltimore	2,455	.....	3,778	6,233	103,190	1,055	58,951	193,196
Philadelphia	.....	.....	.....	.....	14,243	.....	.....	14,243
San Fran., &c.	1,201	.....	6,773	7,973	13,957	.....	100,510	114,467
Total	16,576	1,793	28,400	46,769	3,197,500	670,968	2,529,469	6,397,937
Total, 1897-98.	32,711	7,328	32,617	72,656	3,080,316	753,763	2,794,278	6,628,357

In addition to above exports, our telegrams to-night also give us the following amounts of cotton on shipboard, not cleared, at the ports named. We add similar figures for New York, which are prepared for our special use by Messrs. Lambert & Barrows, Produce Exchange Building.

April 21 at	On shipboard, not cleared for— Great Britain.	France.	Other Foreign	Coast-wise.	Total.	Leaving stock.
New Orleans...	8,045	14,150	28,718	465	51,378	345,873
Galveston......	None.	None.	2,231	8,408	10,639	66,015
Savannah......	None.	None.	None.	None.	None.	39,842
Charleston.....	None.	None.	None.	400	400	15,767
Mobile.........	None.	None.	None.	None.	None.	13,977
Norfolk.........	None.	None.	None.	18,000	18,000	31,940
New York......	5,700	200	1,250	None.	7,150	153,030
Other ports....	5,200	None.	3,500	None.	8,700	63,107
Total 1899...	18,945	14,350	35,699	27,273	93,267	729,591
Total 1898..	38,480	6,391	41,497	20,582	106,950	616,306
Total 1897...	21,733	16,374	37,746	11,071	91,924	448,709

Speculation in cotton for future delivery has been slow, the market for the week being a dull and listless one. Little if any new interest has been shown by outsiders, they seeing nothing in the situation to induce buying, and regular operators have confined their ventures to scalping transactions; in fact the general disposition has been to hold off and await developments over the start and prospects for the new crop. Weather conditions have continued favorable in the cotton belt and planting has latterly made good progress. The movement of the crop has continued fairly full, and as the demand for cotton has been light, this too has had its influence in discouraging buying. Immediately following our last report there was something of a rally in prices. The liquidation by tired longs appeared to be largely over, and there developed a demand from shorts to cover contracts; there was also some buying by local operators for a slight upward turn to values. Subsequently, however, there was a gradual sagging of values. The continued favorable weather at the South, improved crop prospects and a fairly full movement of the crop checked the buying, and under gradual unloading by recent buyers the improvement in values was lost. Liverpool has done some buying of the near-by deliveries to undo "straddles," but has sold the new-crop deliveries. To-day there was a dull but steady market. There was some selling of the near months by longs, but they in turn bought the far months. Less favorable weather conditions in the Southwest also had a strengthening influence upon prices for the new crop months. The close was steady, with prices 1 point higher for the day. Cotton on the spot has been quiet; prices advanced 3-16c. on Monday and declined 1-16c. on Wednesday. The close was quiet at $6\frac{1}{4}$c. for middling uplands.

On the basis of the rates on and off middling as established by the Revision Committee, the prices for a few of the grades would be as follows:

UPLANDS.	Sat.	Mon	Tues	Wed	Th.	Fri
Good Ordinary............	$5\frac{1}{16}$	$5\frac{1}{4}$	$5\frac{1}{4}$	$5\frac{3}{16}$	$5\frac{3}{16}$	$5\frac{3}{16}$
Low Middling............	$5\frac{11}{16}$	$5\frac{7}{8}$	$5\frac{7}{8}$	$5\frac{13}{16}$	$5\frac{13}{16}$	$5\frac{13}{16}$
Middling............	$6\frac{1}{8}$	$6\frac{5}{16}$	$6\frac{5}{16}$	$6\frac{1}{4}$	$6\frac{1}{4}$	$6\frac{1}{4}$
Good Middling............	$6\frac{1}{2}$	$6\frac{11}{16}$	$6\frac{11}{16}$	$6\frac{5}{8}$	$6\frac{5}{8}$	$6\frac{5}{8}$
Middling Fair............	7	$7\frac{3}{16}$	$7\frac{3}{16}$	$7\frac{1}{8}$	$7\frac{1}{8}$	$7\frac{1}{8}$

GULF.	Sat.	Mon	Tues	Wed	Th.	Fri
Good Ordinary............	$5\frac{5}{16}$	$5\frac{1}{2}$	$5\frac{1}{2}$	$5\frac{7}{16}$	$5\frac{7}{16}$	$5\frac{7}{16}$
Low Middling............	$5\frac{15}{16}$	$6\frac{1}{8}$	$6\frac{1}{8}$	$6\frac{1}{16}$	$6\frac{1}{16}$	$6\frac{1}{16}$
Middling............	$6\frac{3}{8}$	$6\frac{9}{16}$	$6\frac{9}{16}$	$6\frac{1}{2}$	$6\frac{1}{2}$	$6\frac{1}{2}$
Good Middling............	$6\frac{3}{4}$	$6\frac{15}{16}$	$6\frac{15}{16}$	$6\frac{7}{8}$	$6\frac{7}{8}$	$6\frac{7}{8}$
Middling Fair............	$7\frac{1}{4}$	$7\frac{7}{16}$	$7\frac{7}{16}$	$7\frac{3}{8}$	$7\frac{3}{8}$	$7\frac{3}{8}$

STAINED.	Sat.	Mon	Tues	Wed	Th.	Fri
Low Middling............	$4\frac{3}{4}$	$4\frac{15}{16}$	$4\frac{15}{16}$	$4\frac{7}{8}$	$4\frac{7}{8}$	$4\frac{7}{8}$
Middling............	$5\frac{11}{16}$	$5\frac{7}{8}$	$5\frac{7}{8}$	$5\frac{13}{16}$	$5\frac{13}{16}$	$5\frac{13}{16}$
Strict Middling............	$5\frac{29}{32}$	$6\frac{3}{32}$	$6\frac{3}{32}$	$6\frac{1}{32}$	$6\frac{1}{32}$	$6\frac{1}{32}$
Good Middling Tinged............	$6\frac{1}{8}$	$6\frac{5}{16}$	$6\frac{5}{16}$	$6\frac{1}{4}$	$6\frac{1}{4}$	$6\frac{1}{4}$

The quotations for middling upland at New York on April 21 for each of the past 32 years have been as follows.

1899....c. $6\frac{1}{4}$	1891....c. $8\frac{7}{8}$	1883....c. $10\frac{1}{4}$	1875....c. $16\frac{3}{8}$
1898...... $6\frac{7}{16}$	1890...... $11\frac{13}{16}$	1882...... $12\frac{1}{4}$	1874...... $17\frac{1}{2}$
1897...... $7\frac{7}{16}$	1889...... $10\frac{5}{16}$	1881...... $10\frac{3}{4}$	1873...... $19\frac{5}{8}$
1896...... $7\frac{15}{16}$	1888...... $9\frac{3}{4}$	1880...... $11\frac{15}{16}$	1872...... $23\frac{5}{8}$
1895...... 7	1887...... $10\frac{5}{8}$	1879...... $11\frac{1}{2}$	1871...... $14\frac{3}{4}$
1894...... $7\frac{5}{16}$	1886...... $9\frac{1}{4}$	1878...... $10\frac{5}{8}$	1870...... $23\frac{1}{2}$
1893...... $7\frac{7}{8}$	1885...... 11	1877...... $11\frac{5}{16}$	1869...... $28\frac{1}{2}$
1892...... $7\frac{1}{4}$	1884...... $11\frac{7}{8}$	1876...... $13\frac{1}{4}$	1868...... 31

NOTE.—On Oct. 1, 1874, grades of cotton as quoted were changed According to the new classification Middling was on that day quoted $\frac{1}{8}$c. lower than Middling of the old classification.

MARKET AND SALES.

The total sales of cotton on the spot each day during the week are indicated in the following statement. For the convenience of the reader we also add columns which show at a glance how the market for spots and futures closed on same days.

	Spot Market Closed.	Futures Market Closed.	Sales of Spot & Contract: Exp. & Consp.	Specu-lation.	Con-tract.	Total.
Saturday...	Steady............	Very steady.	25	100	....	125
Monday....	Steady at $\frac{3}{16}$ ad.	Steady......	125	200	200	525
Tuesday...	Quiet............	Steady......	1,355	....	100	1,455
Wednesday	Steady at $\frac{1}{16}$ dc.	Quiet & st'dy	46	....	....	46
Thursday..	Quiet............	Quiet & st'dy	....	....	....	....
Friday.....	Quiet............	Steady......	...	....	....	....
Total.	......	....	1,551	300	300	2,151

FUTURES.—The highest, lowest and closing prices of Futures at New York are shown in the following table.

April 15 to April 21.	Saturday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Week.
APRIL— Range......	— @ —	5·77 @ —	— @ —	— @ —	— @ —	— @ —	5·77 @ —
Closing......	5·72— 5·73	5·78— 5·79	5·74— 5·75	5·73— 5·74	5·72— 5·73	5·73— 5·74	— —
MAY— Range......	5·73 @ 5·77	5·78 @ 5·84	5·78 @ 5·81	5·74 @ 5·76	5·73 @ 5·77	5·74 @ 5·76	5·72 @ 5·84
Closing......	5·76— 5·77	5·82— 5·83	5·76— 5·77	5·75— 5·76	5·74— 5·75	5·75— 5·76	— —
JUNE— Range......	5·77 @ 5·81	5·84 @ 5·89	5·82 @ 5·86	5·79 @ 5·80	5·78 @ 5·81	5·79 @ 5·81	5·77 @ 5·89
Closing......	5·81— 5·82	5·87— 5·88	5·82— 5·83	5·80— 5·81	5·79— 5·80	5·80— 5·81	— —
JULY— Range......	5·83 @ 5·87	5·89 @ 5·95	5·87 @ 5·92	5·84 @ 5·85	5·83 @ 5·87	5·84 @ 5·85	5·83 @ 5·95
Closing......	5·86— 5·88	5·93— 5·94	5·87— 5·88	5·85— 5·86	5·84— 5·85	5·85— 5·86	— —
AUGUST— Range......	5·82 @ 5·86	5·88 @ 5·94	5·86 @ 5·92	5·84 @ 5·86	5·82 @ 5·87	5·84 @ 5·86	5·82 @ 5·94
Closing......	5·86— 5·87	5·93— 5·94	5·87— —	5·85— 5·86	5·84— 5·86	5·85— 5·86	— —
SEPTEMBER— Range......	5·81 @ 5·82	5·85 @ 5·91	5·85 @ 5·89	5·84 @ 5·85	5·83 @ 5·86	5·84 @ 5·86	5·81 @ 5·91
Closing......	5·83— 5·85	5·90— 5·91	5·85— 5·86	5·85— 5·86	5·84— 5·85	5·85— 5·86	— —
OCTOBER— Range......	5·82 @ 5·87	5·88 @ 5·96	5·88 @ 5·92	5·88 @ 5·89	5·86 @ 5·91	5·88 @ 5·90	5·82 @ 5·96
Closing......	5·86— 5·87	5·93— 5·94	5·89— 5·90	5·88— 5·89	5·88— 5·89	5·89— 5·90	— —
NOVEMBER— Range......	5·84 @ 5·86	5·91 @ 5·98	5·92 @ 5·93	5·90 @ 5·91	5·88 @ 5·91	5·90 @ 5·92	5·84 @ 5·96
Closing......	5·88— 5·89	5·95— 5·96	5·91— 5·92	5·90— 5·91	5·90— 5·91	5·91— 5·92	— —
DECEMBER— Range......	5·88 @ 5·92	5·94 @ 6·01	5·95 @ 5·97	5·94 @ 5·96	5·91 @ 5·94	5·94 @ 5·96	5·88 @ 6·01
Closing......	5·92— 5·93	6·00— 6·01	5·95— 5·96	5·94— 5·95	5·91— 5·95	5·95— 5·96	— —
JANUARY— Range......	5·90 @ 5·96	5·98 @ 6·04	5·98 @ 6·02	5·97 @ 5·99	5·96 @ 6·00	5·98 @ 5·99	5·90 @ 6·04
Closing......	5·98— 5·97	6·04— 6·05	5·98— 5·99	5·98— 5·99	5·98— —	5·99— 6·00	— —
FEBRUARY— Range......	— @ —	— @ —	6·04 @ 6·06	— @ —	— @ —	— @ —	6·04 @ 6·06
Closing......	5·99— 6·00	6·07— 6·08	6·01— 6·02	6·01— 6·02	6·01— 6·02	6·02— 6·03	— —
MARCH— Range......	5·99 @ 5·99	6·05 @ 6·11	6·05 @ 6·09	6·05 @ —	6·05 @ 6·07	6·05 @ 6·06	5·98 @ 6·08
Closing......	6·03— 6·05	6·11— 6·12	6·05— 6·06	6·05— 6·08	6·03— 6·06	6·06— 6·07	— —

THE VISIBLE SUPPLY OF COTTON to-night, as made up by cable and telegraph, is as follows. Continental stocks, as well as those for Great Britain and the afloat, are this week's returns, and consequently all European figures are brought down to Thursday evening. But to make the total the complete figures for to-night (Apr. 21), we add the item of exports from the United States, including in it the exports of Friday only.

	1899	1898	1897.	1896.
Stock at Liverpool......bales.	1,645,000	1,250,000	1,254,000	1,161,000
Stock at London............	5,000	3,000	6,000	6,000
Total Great Britain stock.	1,650,000	1,253,000	1,260,000	1,167,000
Stock at Hamburg............	27,000	11,000	14,000	25,000
Stock at Bremen............	348,000	363,000	186,000	241,000
Stock at Amsterdam............	2,000	2,000	5,000	9,000
Stock at Rotterdam............	200	300	300	200
Stock at Antwerp............	7,000	10,000	9,000	19,000
Stock at Havre............	237,000	281,000	225,000	299,000
Stock at Marseilles............	5,000	4,000	5,000	7,000
Stock at Barcelona............	126,000	89,000	81,000	94,000
Stock at Genoa............	75,000	38,000	60,000	78,000
Stock at Trieste............	18,000	4,000	14,000	29,000
Total Continental stocks..	845,200	802,300	599,300	804,200
Total European stocks....	2,495,200	2,055,300	1,859,300	1,971,200
India cotton afloat for Europe	93,000	95,000	126,000	168,000
Amer. cotton afloat for E'rope.	215,000	393,000	262,000	249,000
Egypt, Brazil, &c., aflt. for E'pe	30,000	29,000	22,000	11,000
Stock in United States ports..	825,858	723,256	540,633	475,817
Stock in U. S. interior towns..	467,745	327,076	184,847	247,104
United States exports to-day..	14,380	10,990	25,100	26,063
Total visible supply........	4,141,183	3,633,622	3,019,880	3,148,184

Of the above, totals of American and other descriptions are as follows

American—				
Liverpool stock..........bales.	1,561,000	1,142,000	1,100,000	993,000
Continental stocks............	786,000	761,000	528,000	686,000
American afloat for Europe...	215,000	393,000	262,000	249,000
United States stock............	825,858	723,256	540,633	475,817
United States interior stocks.	467,745	327,076	184,847	247,104
United States exports to-day..	14,380	10,990	25,100	26,063
Total American............	3,869,983	3,357,322	2,640,580	2,676,984
East Indian, Brazil, &c.—				
Liverpool stock............	84,000	108,000	154,000	168,000
London stock............	5,000	3,000	6,000	6,000
Continental stocks............	59,200	41,300	71,300	118,200
India afloat for Europe.......	93,000	95,000	126,000	168,000
Egypt, Brazil, &c., afloat......	30,000	29,000	22,000	11,000
Total East India, &c.......	271,200	276,300	379,300	471,200
Total American............	3,869,983	3,357,322	2,640,580	2,676,984
Total visible supply........	4,141,183	3,633,622	3,019,880	3,148,184
Middling Upland, Liverpool..	$3\frac{3}{8}$d.	$3\frac{21}{32}$d.	$4\frac{1}{8}$d.	$4\frac{13}{32}$d.
Middling Upland, New York..	$6\frac{1}{4}$c.	$6\frac{7}{16}$c.	$7\frac{7}{16}$c.	$8\frac{1}{16}$c.
Egypt Good Brown, Liverpool	$5\frac{5}{16}$d.	$4\frac{3}{4}$d.	$5\frac{1}{4}$d.	$6\frac{1}{4}$d.
Peruv. Rough Good, Liverpool	$6\frac{7}{8}$d.	$6\frac{7}{8}$d.	$6\frac{3}{16}$d.	$6\frac{5}{16}$d.
Broach Fine, Liverpool.......	$3\frac{17}{32}$d.	$3\frac{9}{16}$d.	$4\frac{1}{16}$d.	$4\frac{1}{32}$d.
Tinnevelly Good, Liverpool...	$3\frac{9}{32}$d.	$3\frac{9}{16}$d.	$4\frac{1}{4}$d.	$4\frac{1}{8}$d.

☞ The imports into Continental ports the past week have been 63,000 bales.

The above figures indicate an *increase* in the cotton in sight to-night of 507,561 bales as compared with the same date of 1898, a gain of 1,121,303 bales over the corresponding date of 1897 and an excess of 992,999 bales over 1896

At the Interior Towns the movement—that is the receipts for the week and since September 1, the shipmente for the week and the stocks to-night, and the same items for the corresponding period of 1897-98—is set out in detail below.

Towns.		Movement to April 21, 1899: Receipts, This week.	Receipts, Since Sept. 1,'98.	Shipm'ts This week.	Stock Apr. 21	Movement to April 22, 1898: Receipts, This week.	Receipts, Since Sept. 1,'97.	Shipm'ts This week.	Stock Apr. 22.
Eufaula,	Alabama...	33	17,421	17	968	12	21,756	226	1,442
Montgomery,	" ...	662	161,643	1,365	6,835	828	159,325	1,317	2,551
Selma,	" ...	408	84,463	432	3,122	157	84,557	215	3,891
Helena,	Arkansas..	1,429	77,520	2,864	7,255	43	84,593	483	4,831
Little Rock,	" ...	2,230	177,345	2,625	21,424	374	199,699	700	10,887
Albany,	Georgia ...	9	30,581	273	2,861	11	39,321	490	1,915
Athens,	" ...	207	77,136	28	4,946	232	88,721	200	2,469
Atlanta,	" ...	540	149,320	820	11,584	278	204,230	956	2,471
Augusta,	" ...	593	292,811	1,588	32,072	1,423	360,735	4,969	35,298
Columbus,	" ...	57	59,163	115	8,092	74	64,384	210	4,680
Macon,	" ...	53	53,588	100	2,490	84	71,873	422	5,981
Rome,	" ...	87	54,341	273	3,666	54	64,534	10	3,190
Louisville, net	Kentucky.	91	8,171	86	438	48	8,173	495	43
Shreveport,	Louisiana.	1,498	244,861	2,485	18,215	457	154,261	768	18,601
Columbus,	Mississippi.	381	63,713	863	1,471	116	57,947	431	749
Greenville,	" ...	1,092	66,606	1,072	12,632	802	85,755	1,423	14,724
Meridian,	" ...	484	38,579	1,200	1,956	575	38,572	600	5,346
Natchez,	" ...	303	51,083	382	9,893	189	84,696	421	9,229
Vicksburg,	" ...	462	68,249	1,323	15,459	419	91,355	797	15,440
Yazoo City,	" ...	253	55,967	1,017	11,690	172	96,156	334	7,597
St. Louis,	Missouri...	9,442	925,604	7,101	86,592	6,155	841,801	8,558	56,810
Charlotte,	N. Carolina	73	27,989	73	......	153	23,386	153	......
Raleigh,	" ...	64	19,939	85	932	354	24,244	240	984
Cincinnati,	Ohio.........	3,436	292,987	3,614	10,778	4,208	255,233	4,111	10,636
Greenwood,	S. Carolina	41	14,821	41	......	73	16,008	73	......
Memphis,	Tennessee..	9,596	722,238	3,276	132,981	7,187	652,876	4,469	75,927
Nashville,	" ...	1,071	30,071	1,504	1,214	395	33,793	726	2,782
Brenham,	Texas........	187	84,581	807	1,919	159	49,357	152	2,247
Dallas,	" ...	......	83,593	8	22	16	122,844	......	2,010
Houston,	" ...	11,995	2,427,675	14,881	55,740	6,808	1,719,764	21,424	23,805
Paris,	" ...	150	84,126	717	498	75	89,139	100	550
Total, 31 towns.......		46,927	6,545 685	51,035	467,745	31,931	5,889,088	55,473	327,076

The above totals show that the interior stocks have *decreased* during the week 4,108 bales, and are to-night 140,669 bales *more* than at same period last year. The receipts at all towns have been 14,996 bales *more* than same week last year

Overland Movement for the Week and Since Sept. 1.—We give below a statement showing the overland movement for the week and since Sept. 1, as made up from telegraphic reports Friday night. The results for the week ending Apr. 21 and since Sept. 1 in the last two years are as follows.

April 21.	1898-99. Week.	1898-99. Since Sept. 1.	1897-98. Week.	1897-98. Since Sept. 1.
Shipped—				
Via St. Louis........	7,101	854,188	8,558	790,205
Via Cairo.......	2,951	372,092	2,933	348,421
Via Parker	......	......	150	30,109
Via Rock Island.................	......	42,917	104	46,002
Via Louisville....	1,598	165,436	3,019	117,838
Via Cincinnati.......	2,789	154,740	1,733	134,821
Via other routes, &c.....	7,211	179,395	2,938	144,513
Total gross overland..........	21,650	1,768,771	19,435	1,611,909
Deduct shipments—				
Overland to N. Y., Boston, &c.	6,181	472,065	8,371	428,596
Between interior towns.........	947	38,027	213	24,350
Inland, &c., from South.........	3,901	71,048	1,380	38,446
Total to be deducted.........	11,029	581,140	9,964	491,392
Leaving total net overland*..	10,621	1,187,631	9,471	1,120,517

* Including movement by rail to Canada.

The foregoing shows that the week's net overland movement this year has been 10,621 bales, against 9,471 bales for the week in 1898, and that for the season to date the aggregate net overland exhibits an excess over a year ago of 67,114 bales.

In Sight and Spinners' Takings.	1898-99. Week.	1898-99. Since Sept. 1.	1897-98. Week.	1897-98. Since Sept. 1.
Receipts at ports to Apr. 21.....	61,608	7,855,811	68,372	8,211,670
Net overland to Apr. 21..........	10,621	1,187,631	9,471	1,120,517
Southern consumption to Apr. 21	26,000	868,000	21,000	741,000
Total marketed......	98,229	9,911,442	98,843	10073187
Interior stocks in excess...... ...	*4,108	363,626	*23,542	282 000
Came into sight during week	94,121		75,301	
Total in sight Apr. 21..	......	10275068	......	10355187
North'n spinners tak'gs to Apr 21	21,752	1,959,441	16,153	1,996,942

* Decrease during week.

It will be seen by the above that there has come into sight during the week 94,121 bales, against 75,301 bales for the same week of 1898, and that the decrease in amount in sight to-night as compared with last year is 80,119 bales.

Quotations for Middling Cotton at Other Markets.—Below are closing quotations of middling cotton at Southern and other principal cotton markets for each day of the week.

Week ending April 21.	Closing quotations for middling cotton on— *Satur.*	*Mon.*	*Tues.*	*Wednes.*	*Thurs.*	*Fri.*
Galveston...	5⅞	5⅞	5⅞	5⅞	5⅞	5⅞
New Orleans	5⅝	5 11/16	5 11/16	5 11/16	5 11/16	5 11/16
Mobile	5 9/16	5 9/16	5 9/16	5 9/16	5 9/16	5 9/16
Savannah...	5⅝	5⅝	5⅝	5⅝	5⅝	5⅝
Charleston..	5½	5½	5½	5½	5½	5½
Wilmington.	6	6	6	6	6	6
Norfolk	5⅞	5⅞	5⅞	5⅞	5⅞	5⅞
Boston......	6⅛	6⅛	6 5/16	......	6 5/16	6¼
Baltimore ..	6⅛	6⅛	6⅛	6¼	6¼	6¼
Philadelphia	6⅜	6 9/16	6 9/16	6½	6½	6½
Augusta.....	6 3/16	6 3/16	6 3/16	6 3/16	6 3/16	6 3/16
Memphis....	5¾	5¾	5¾	5¾	5¾	5¾
St. Louis....	5 13/16	5 13/16	5 13/16	5 13/16	5 13/16	5 13/16
Houston	5⅞	5⅞	5⅞	5⅞	5⅞	5⅞
Cincinnati ..	6	6	6	6	6	6
Louisville...	6 1/16	6 1/16	6 1/16	6 1/16	6⅛	6⅛

The closing quotations to-day (Friday) at other important Southern markets were as follows.

Athens..........	6⅛	Columbus, Miss	5½	Nashville......	5⅝
Atlanta.........	6⅝	Eufaula.........	5⅜	Natchez	5½
Charlotte......	6¼	Little Rock....	5⅜	Raleigh	6
Columbus, Ga.	5½	Montgomery...	5½	Shreveport	5⅜

Receipts from the Plantations.—The following table indicates the actual movement each week from the plantations. The figures do not include overland receipts nor Southern consumption; they are simply a statement of the weekly movement from the plantations of that part of the crop which finally reaches the market through the outports.

Week Ending—	Receipts at the Ports. 1899.	1898.	1897.	St'k at Interior Towns. 1899.	1898.	1897.	Rec'pts from Plant'ns 1899.	1898.	1897.
Mch. 17 ...	95,510	145,794	65,459	461,755	439,812	301,139	95,396	126,560	43,279
" 24 ..	108,622	101,706	61,032	456,231	424,195	276,594	103,098	86,059	36,487
" 31 ...	101,801	86,450	54,237	463,948	400,170	259,050	109,518	62,425	36,693
Apr. 7 ...	73,966	69,876	46,639	471,869	383,611	232,170	81,887	53,317	19,759
" 14 ..	67,875	70,074	48,795	471,853	350,618	204,020	67,859	37,081	20,645
" 21	61,608	68,372	47,260	467,745	327,076	184,847	57,500	44,830	28,087

The above statement shows: 1.—That the total receipts from the plantations since Sep. 1, 1898, are 8,219,437 bales; in 1897-98 were 8,493,670 bales; in 1896-97 were 6,518,061 bales.

2.—That although the receipts at the outports the past week were 61,608 bales, the actual movement from plantations was 57,500 bales, the balance being taken from stocks at interior towns. Last year receipts from the plantations for the week were 44,830 bales and for 1897 they were 28,087 bales.

Weather Reports by Telegraph.—Our telegraphic advices from the South this evening are generally of a favorable character. There has been beneficial rain over almost the entire State of Texas and sufficient moisture elsewhere. As a result of the satisfactory conditions farm work has made rapid progress as a rule, but is still behind last year. The river is falling rapidly at Memphis and Helena, and but little damage has been done.

Galveston, Texas.—There has been beneficial rain over almost the entire State the past week. Rain has fallen here on three days of the week, to the extent of one inch and twenty-four hundredths. Average thermometer 65, highest 74, lowest 56.

Palestine, Texas.—Rain has fallen lightly on four days of the week, to the extent of eighty-six hundredths of an inch. The thermometer has averaged 67, the highest being 86 and the lowest 48.

Huntsville, Texas.—It has rained one day of the week, the precipitation reaching nineteen hundredths of an inch. The thermometer has averaged 67, ranging from 50 to 84.

Dallas, Texas.—We have had light rain on one day of the week, the rainfall being only a trace. More rain is needed. The thermometer has ranged from 48 to 88, averaging 68.

San Antonio, Texas.—We have had heavy rain one day during the past week, the rainfall being one inch and thirty-two hundredths. Minimum temperature 52.

Luling, Texas.—We have had heavy rain on four days of the week, to the extent of two inches and twenty-seven hundredths. The thermometer has averaged 68, the highest being 84 and the lowest 50.

Columbia, Texas.—Rain has fallen on four days of the week, the precipitation reaching one inch and seventy-one hundredths. The thermometer has averaged 68, ranging from 53 to 83.

Cuero, Texas.—We have had heavy rain on four days of the week, the rainfall reaching two inches and sixty hundredths. The thermometer has ranged from 51 to 85, averaging 68.

Brenham, Texas.—We have had rain on three days during the past week, the rainfall being one inch and seventeen hundredths. Average thermometer 65, highest 84 and lowest 50.

Corpus Christi, Texas.—There has been rain on three days the past week, the rainfall reaching one inch and fifty-six hundredths. The thermometer has averaged 67, the highest being 78 and the lowest 56.

Weatherford, Texas.—Rain has fallen on two days of the week, the precipitation being sixty-three hundredths of an

inch. The thermometer has ranged from 44 to 89, averaging 67.

Paris, Texas.—The week's rainfall has been one inch and seventy-nine hundredths. The thermometer has ranged from 52 to 84.

New Orleans, Louisiana.—Rain has fallen on four days of the week, to the extent of fifty-six hundredths of an inch. Average thermometer 68.

Shreveport, Louisiana.—There has been rain on one day during the week, to the extent of fourteen hundredths of an inch. The thermometer has averaged 68, the highest being 84 and the lowest 52.

Columbus, Mississippi.—We have had rain on one day of the week, the precipitation reaching twenty hundredths of an inch. The thermometer has averaged 64, ranging from 48 to 80.

Leland, Mississippi.—We have had rain the past week to the extent of seventy hundredths of an inch. The thermometer has ranged from 45 to 82, averaging 62·4.

Vicksburg, Mississippi.—Planting operations are backward. There has been rain on one day of the week, the rainfall being one hundredth of an inch. Average thermometer 67, highest 85 and lowest 53.

Greenville, Mississippi.—The weather has been pleasant but partly cloudy the past week.

Little Rock, Arkansas.—There has been rain on four days during the past week, to the extent of one inch and twenty-one hundredths. The thermometer has averaged 65, ranging from 49 to 82.

Helena, Arkansas.—The weather has been satisfactory for farming interests. The river is falling rapidly and only little damage has been done. We have had showers on two days during the week, to the extent of fifty-one hundredths of an inch. The thermometer has ranged from 41 to 75, averaging 63.

Memphis, Tennessee.—The weather has been decidedly more seasonable and plowing for cotton is active. The river is two and six-tenths feet below the danger line and falling rapidly. We have had light rain on three days during the past week, the rainfall being sixteen hundredths of an inch. Average thermometer 65·6, highest 80·7 and lowest 49.

Nashville, Tennessee.—Farmers are taking advantage of the favorable weather and work is under full headway. There has been rain during the week, the precipitation being eleven hundredths of an inch. The thermometer has averaged 59, the highest being 81 and the lowest 38.

Mobile, Alabama.—Fair weather has prevailed in the interior and cotton planting has made good progress on uplands. On bottom lands, very little has been accomplished. Very much preparation for planting remains to be done. Condition, generally considered, is two to three weeks backward. There has been rain on three days during the past week, to the extent of thirty hundredths of an inch. The thermometer has averaged 67, ranging from 53 to 78.

Montgomery, Alabama.—Good progress has been made with farm work. We had rain on two days in the early part of the week, to the extent of thirty-five hundredths of an inch, but since then the weather has been pleasant. The thermometer has ranged from 51 to 80, averaging 66.

Selma, Alabama.—There has been light rain on one day of the past week. Average thermometer 68, highest 81 and lowest 52.

Madison, Florida.—There has been rain on one day of the week, the rainfall reaching twenty hundredths of an inch. The thermometer has averaged 71, the highest being 84 and the lowest 58.

Savannah, Georgia.—There has been rain on four days during the week, the precipitation being fifty hundredths of an inch. The thermometer has averaged 67, ranging from 58 to 86.

Augusta, Georgia.—We have had rain on three days during the week to the extent of thirty hundredths of an inch. The thermometer has ranged from 52 to 84, averaging 64.

Charleston, South Carolina.—Rain has fallen on four days of the week to the extent of one inch and thirty-five hundredths. Average thermometer 66, highest 85 and lowest 56.

Greenwood, South Carolina.—Cotton planting has been commenced, but work is generally two weeks late. Rain has fallen on one day of the week, to the extent of five hundredths of an inch.

Statebury, South Carolina.—We had light rain on three days in the early part of the week, to the extent of twenty-three hundredths of an inch; the middle of the week was warm and the latter portion cool, but favorable for farm work. Cotton planting is active.

The following statement we have also received by telegraph, showing the height of the rivers at the points named at 8 o'clock April 20, 1899, and April 21, 1898.

		Apr. 20, '99.	*Apr. 21, '98.*
		Feet.	*Feet.*
New Orleans	Above zero of gauge.	16·8	16·3
Memphis	Above zero of gauge.	31·9	32·4
Nashville	Above zero of gauge.	19·3	20·7
Shreveport	Above zero of gauge.	1·5	6·3
Vicksburg	Above zero of gauge.	47·3	49·0

JUTE BUTTS, BAGGING, &C.—There has been nothing doing in jute bagging during the week under review, and quotations are nominally unchanged at 5⅝@5¾c. for 1¾ lbs. and 6½@6¼c. for 2 lbs., standard grades. Jute butts have been very dull at 1·05c. for paper quality and 1⅝c. for mixing to arrive.

ENGLISH WEAVERS DEMAND INCREASED WAGES.—Our Liverpool correspondent cables us this evening that the demand made by the weavers employed in the English cotton mills for an advance in wages of ten per cent is to be considered at a conference to be held next Tuesday, April 25. The outcome of the conference is interestedly awaited throughout Great Britain.

INDIA COTTON MOVEMENT FROM ALL PORTS.—The receipts of cotton at Bombay and the shipments from all India ports for the week ending Apr. 20, and for the season from Sept. 1 to Apr. 20 for three years have been as follows:

Receipts at—	1898-99.		1897-98.		1896-97.	
	Week.	*Since Sept. 1.*	*Week.*	*Since Sept. 1.*	*Week.*	*Since Sept. 1.*
Bombay	57,000	1,554,000	76,000	1,040,000	48,000	1,129,000

Exports from—	*For the Week.*			*Since September 1.*		
	Great Britain.	*Continent.*	*Total.*	*Great Britain.*	*Continent.*	*Total.*
Bombay—						
1898-99	.....	4,000	4,000	8,000	313,000	321,000
1897-98	.....	26,000	26,000	3,000	196,000	199,000
1896-97	1,000	8,000	9,000	21,000	379,000	400,000
Calcutta—						
1898-99	.....	.....	.....	2,000	17,000	19,000
1897-98	.....	.....	.....	2,000	13,000	15,000
1896-97	1,000	2,000	3,000	6,000	37,000	43,000
Madras—						
1898-99	.....	.....	.....	2,000	16,000	18,000
1897-98	.....	.....	.....	2,000	3,000	5,000
1896-97	.....	.....	.....	6,000	14,000	20,000
All others—						
1898-99	.....	.....	.....	4,000	65,000	69,000
1897-98	.....	7,000	7,000	11,000	38,000	49,000
1896-97	1,000	1,000	2,000	20,000	56,000	76,000
Total all—						
1898-99	.....	4,000	4,000	16,000	411,000	427,000
1897-98	.....	33,000	33,000	18,000	250,000	268,000
1896-97	3,000	11,000	14,000	53,000	486,000	539,000

According to the foregoing, Bombay appears to show a *decrease* compared with last year in the week's receipts of 19,000 bales. Exports from all India ports record a loss of 29,000 bales during the week and since September 1 show an excess of 159,000 bales.

ALEXANDRIA RECEIPTS AND SHIPMENTS OF COTTON.—Through arrangements we made with Messrs. Davis, Benachi & Co., of Liverpool and Alexandria, we now receive a weekly cable of the movements of cotton at Alexandria, Egypt. The following are the receipts and shipments for the past week and for the corresponding week of the previous two years.

Alexandria, Egypt, April 19	1898-99.		1897-98.		1896-97.	
Receipts (cantars*)						
This week		25,000		35,000		45,000
Since Sept. 1		5,472,000		6,405,000		5,601,000
	This week.	*Since Sept. 1.*	*This week.*	*Since Sept. 1.*	*This week.*	*Since Sept. 1.*
Exports (bales)—						
To Liverpool	11,000	268,000	4,000	307,000	6,000	301,000
To Continent†	7,000	273,000	5,000	338,000	3,000	300,000
Total Europe	18,000	541,000	9,000	645,000	9,000	601,000

* A cantar is 98 pounds.

† Of which to America in 1898-99, 38,108 bales; in 1897-98, 48,905 bales; in 1896-97, 46,567 bales.

This statement shows that the receipts for the week ending April 19 were 25,000 cantars and the shipments to all Europe 18,000 bales.

MANCHESTER MARKET.—Our report received by cable to-night from Manchester states that the market is quiet for yarns and firm for shirtings. Merchants are not willing to pay present prices. We give the prices for to-day below and leave those for previous weeks of this and last year for comparison.

	1899.				1898			
	32s Cop. Twist.	*8¼ lbs. Shirtings, common to finest.*		*Cott'n Mid Uplds*	*32s Cop. Twist.*	*8¼ lbs. Shirtings, common to finest.*		*Cott'n Mid. Uplds*
	d. d.	s. d.	s. d.	d	d. d.	s. d.	s. d.	d
Mh 17	5 13/16@6 5/8	4 2	@6 11	3 3/8	5 11/16@6 3/4	4 2	@6 9	3 11/32
" 24	5 13/16@6 5/8	4 2	@6 11	3 11/32	5 5/8 @6 3/4	4 2	@6 9	3 5/16
" 31	5 13/16@6 5/8	4 2	@6 11	3 3/8	5 3/4 @6 3/4	4 2½	@6 9	3 7/16
Apr. 7	5 13/16@6 5/8	4 2	@6 11	3 3/8	5 13/16-6 1/16	4 3	@6 9	3 7/16
" 14	5 3/4 @6 9/16	4 2	@6 11	3 11/32	5 7/8 @6 7/8	4 3	@6 9	3 15/32
" 21	5 11/16@6 9/16	4 2	@6 11	3 3/8	6 1/16 @7	4 3	@6 10½	3 21/32

SOUTHERN COTTON MILLS.—PROPOSED PRINT CLOTH COMBINE.—A meeting of men connected with Southern cotton mills making print cloths was held at Charlotte, N. C., Thursday night, April 20. The purpose of the meeting was to put the control of the products into the hands of an executive committee of three with a forfeiture of $5 per loom in default of holding goods at prices made by this committee. The articles proposed to be agreed to were signed by Messrs. T. C. Duncan, Union, S. C.; H. D. Wheat, Gaffney, S. C., and W. B. Smith Whaley, Columbia, S. C. Many mill men who are in Charlotte but not attending the meeting refuse to commit themselves to the above proposition. It is deemed doubtful that any pool that would be binding can be made by those here representing the mills.

Weather Record for March.—Below we give the thermometer and rainfall record for the month of March and previous months of this and last year and the two preceding years. The figures are from the records of the Weather Bureau, except at points where they have no station; at those points they are from records kept by our own agents.

Thermometer	December.			January.			February.			March.		
	1898.	1897.	1896.	1899.	1898.	1897.	1899.	1898.	1897.	1899.	1898.	1897.
VIRGINIA.												
Norfolk.—												
Highest...	70·0	72·0	65·0	73·0	75·0	68·0	70·0	69·0	72·0	74·0	84·0	80·0
Lowest....	20·0	22·0	20·0	18·0	20·0	11·0	3·0	15·0	30·0	17·0	31·0	32·0
Average...	43·0	45·0	41·0	41·0	44·0	38·0	36·0	41·0	44·0	49·0	53·0	51·0
N. CAR'LA.												
Wilmington—												
Highest...	73·0	70·0	70·0	73·0	76·0	68·0	74·0	70·0	77·0	78·0	84·0	82·0
Lowest....	24·0	26·0	21·0	18·0	18·0	14·0	5·0	18·0	30·0	25·0	30·0	34·0
Average...	48·0	49·4	45·8	47·0	50·4	43·0	43·0	45·6	52·0	56·0	59·0	56·8
Weldon.—												
Highest...	67·0	70·0	63·0	72·0	75·0	67·0	66·0	69·0	73·0	72·0	88·0	79·0
Lowest	12·0	18·0	8·0	8·0	16·0	10·0	—0·3	12·0	21·0	21·0	24·0	26·0
Average...	40·2	42·3	33·5	38·5	43·7	35·7	35·5	39·5	44·4	48·1	55·4	52·8
Charlotte—												
Highest...	68·0	69·0	68·0	66·0	72·0	62·0	73·0	69·0	74·0	78·0	84·0	80·0
Lowest....	15·0	24·0	18·0	16·0	15·0	6·0	—5·0	14·0	25·	14·0	28·0	28·0
Average...	43·0	44·2	41·6	40·0	45·0	37·1	38·0	41·6	46·4	51·0	55·0	52·2
Raleigh—												
Highest....	68·0	68·0	65·0	73·0	73·0	68·0	72·0	70·0	75·0	75·0	87·0	80·0
Lowest....	14·0	21·0	17·0	14·0	16·0	9·0	—2·0	14·0	25·0	19·0	28·0	31·0
Average...	43·6	44·0	40·0	40·4	45·0	38·0	37·0	41·0	46·0	52·0	55·0	53·0
Morganton—												
Highest	60·0	65·0	65·0	69·0	74·0	63·0	65·0	63·0	70·0	65·0	78·0	73·0
Lowest....	7·0	20·0	16·0	15·0	12·0	5·0	—5·0	8·0	16·0	15·0	22·0	28·0
Average...	40·6	35·1	37·1	33·1	35·1	33·0	33·7	35·8	39·4	44·9	48·8	51·2
S. CAROL'A												
Charleston.—												
Highest...	71·0	72·0	68·0	71·0	77·0	71·0	76·0	76·0	74·0	80·0	81·0	86·0
Lowest....	29·0	39·0	29·0	27·0	27·0	19·0	7·0	26·0	38·0	26·0	39·0	41·0
Average...	51·0	54·0	50·0	50·0	55·0	47·0	49·0	50·0	55·0	60·0	63·0	61·0
Stateburg.—												
Highest....	74·0	69·0	69·0	67·0	76·0	68·0	77·0	75·0	78·0	83·0	87·0	83·0
Lowest....	20·0	28·0	22·0	21·0	18·0	12·0	3·0	17·0	30·0	21·0	31·0	33·0
Average..	47·9	47·9	45·0	46·6	50·5	42·8	44·7	45·6	51·3	58·0	60·5	57·7
Columbia—												
Highest....	75·0	75·2	69·0	76·0	78·0	67·0	78·0	76·0	79·0	84·0	88·8	85·0
Lowest....	22·0	27·0	18·0	22.0	17·0	10·0	—2·0	14·0	25·0	29·0	29·8	30·0
Average ..	46·8	47·2	44·0	44·6	49·9	42·0	43·0	45·0	50·6	56·0	60·0	55·8
Holland—												
Highest....	69·0	70·0	76·0	58·0	78·0	68·0	64·0	72·0	74·0	77·0	83·0	80·0
Lowest ..	9·0	21·0	12·0	21·0	10·0	10·0	-10·0	11·0	16·0	16·0	24·0	23·0
Average...	42·8	47·8	38·0	40·8	44·7	45·6	49·6	40·5	43·9	52·0	58·8	50·0
Greenwood—												
Highest.	69·0	74·0	67·0	69·0	72·0	68·0	73·0	73·0	75·0	80·0	84·0	81·0
Lowest....	17·0	27·0	20·0	21·0	16·0	9·0	—5·0	15·0	24·0	16·0	29·0	31·0
Average...	42·0	45·0	49·0	48·0	56·0	40·0	39·0	45·0	47·2	50·0	55·0	55·0
GEORGIA.												
Augusta.—												
Highest....	78·0	72·0	71·0	73·0	77·0	69·0	76·0	74·0	75·0	81·0	87·0	87·0
Lowest....	25·0	29·0	21·0	26·0	18·0	12·0	3·0	19·0	27·0	14·0	34·0	35·0
Average .	47·8	48·5	45·4	46·0	51·0	44·0	40·3	46.1	52·0	57·2	62·0	59·0
Atlanta.—												
Highest....	67·0	67·0	69·0	66·0	72·0	63·0	70·0	67·0	74·0	78·0	80·0	80·0
Lowest....	18·0	27·0	20·0	23·0	17·0	6·0	—8·0	13·0	22·0	8·0	31·0	32·0
Average...	43·6	45·3	44·0	42·2	46·9	39·0	40·6	43·2	46·0	53·3	58·0	54·8
Savannah.—												
Highest..	73·0	77·0	73·	76·0	79·0	71·0	81·0	76·0	81·0	85·0	87·0	83·0
Lowest....	31·0	36·0	28·	30·0	23·0	17·0	8·0	23·0	32·	24·0	37·0	40·0
Average...	51·5	53·7	49·8	50·4	55·5	48·2	51·0	51·2	56·6	61·0	64·0	62·8
FLORIDA.												
Jacksonville.												
Highest ...	78·0	80·0	74·0	78·0	81·0	76·	81·0	76·0	84·	86·0	87·0	88·0
Lowest....	33·0	26·0	30·0	33·0	24·0	21·0	10·0	27·0	34·0	26·0	42·0	48·0
Average...	55·0	59·0	54·0	55·0	59·0	52·0	55·0	56·0	60·0	65·0	67·0	69·0
Tampa.—												
Highest. ..	78·0	82·0	90·0	79·0	82·0	75·0	80·0	80·0	82·0	88·0	86·0	86·0
Lowest....	36·0	40·0	40·0	42·0	27·0	29·0	22·0	31·0	39·	34·0	46·0	50·0
Average ...	60·0	62·0	60·0	62·0	62·0	53·0	60·8	59·0	65·0	67·0	69·0	72·0
Jupiter—												
Highest....	84·0	83·0	83·0	80·0	83·0	80·0	83·0	80·0	86·	88·0	79·0	88·0
Lowest	41·0	49·0	44·0	48·0	31·0	34·0	28·0	40·0	46·0	43·0	47·0	49·0
Average...	66·0	69·0	66·0	68·0	65·0	63·0	67·0	64·0	69·0	70·0	70·0	73·0
Tallahassee—												
Highest ...	76·0	75·0	73·	74·0	81·0	78·0	78·0	78·0	78·0	86·0	87·0	83·6
Lowest....	27·0	34·0	30·0	32·0	21·5	19·0	—2·0	26·0	30·0	25·0	37·0	43·0
Average...	51·1	54·5	50·9	53·0	57·2	48·7	52·5	58·9	57·2	62·0	66·1	65·8
ALABAMA												
Montgom'y—												
Highest...	74·0	74·0	77·0	71·0	79·0	74·0	76·0	74·0	83·0	....	86·0	84·0
Lowest....	20·0	31·0	24·0	27·0	18·0	14·0	—3·0	24·0	27·0	....	33·0	37·0
Average...	48·0	51·2	48·7	46·0	53·0	45·0	45·0	49·0	51·0	....	62·0	63·0
Mobile.—												
Highest....	70·0	74·0	76·0	72·0	73·0	76·0	76·0	74·0	76·0	77·0	82·0	79·0
Lowest....	25·0	29·0	31·0	27·0	21·0	18·0	—1·0	29·0	32·0	22·0	33·0	41·0
Average...	49·0	54·0	51·0	50·0	56·0	48·0	46·0	53·0	55·0	60·0	63·0	66·0
Newton—												
Highest....	70·0	78·0	78·0	73·0	80·0	77·0	76·0	74·0	82·0	....	85·0	85·0
Lowest....	20·0	27·0	20·0	24·0	15·0	12·0	—3·0	19·0	25·0	....	30·0	34·0
Average. .	48·0	52·0	48·0	46·0	51·0	47·0	45·0	47·0	54·0	....	61·0	63·0
Birmingham												
Highest...	76·0	70·0	73·	66·0	76·0	71·0	74·0	73·0	81·0	....	84·0	85·0
Lowest....	15·0	25·0	20·0	21·0	17·0	10·0	-10·0	16·0	22·0	....	30·0	36·0
Average...	45·0	49·0	48·0	46·0	43·0	43·0	40.0	47·0	53·0	....	61·0	61·0
Florence—												
Highest...	70·0	69·0	68·0	64·0	76·0	68·0	73·0	73·0	77·0	....	81·0	80·7
Lowest....	12·0	26·0	20·0	13·0	19·0	5·0	-11·0	14·0	17·0	....	28·0	34·0
Average...	41·0	45·0	44·2	40·0	48·0	33·0	34·0	44·0	46·4	....	57·0	57·0
LOUIS'NA												
N. Orleans.—												
Highest...	75·0	77·0	78·0	75·0	78·0	74·0	79·0	74·0	81·0	84·0	82·0	84·0
Lowest....	30·0	34·0	34·0	29·0	30·0	28·0	7·0	36·0	37·0	38·0	39·0	50·0
Average...	50·8	57·0	54·6	53·0	58·6	51·1	50·0	56·6	58·0	64·0	65·0	69·4
Shreveport.—												
Highest ...	75·0	74·0	79·0	71·0	80·0	73·0	74·0	74·0	81·0	83·0	87·0	86·0
Lowest....	18·0	19·0	25·0	20·0	24·0	13·0	—5.0	25·0	31·0	27·0	34·0	38·0
Average...	45·0	48·0	51·0	46·0	52·0	45·0	40·0	58·0	54·0	59·0	60·0	63·0
Gr'd Coteau—												
Highest....	74·0	74·0	77·0	78·0	78·0	73·0	79·0	77·0	79·0	87·0	84·0	84·0
Lowest ...	24·0	30·0	32·0	25·0	26·0	21·0	2·0	35·0	35·0	32·0	36·0	42·0
Average...	50·5	55·3	53·5	52·6	56·7	50·5	46·7	58·7	57·0	63·6	64·0	68·5
Liberty Hill—												
Highest....	76·0	79·0	81·0	77·0	81·0	76·0	81·0	77·0	86·0	89·0	83·0	89·0
Lowest....	17·0	19·0	23·0	17·0	17·0	9·0	—8·0	21·0	28·0	26·0	28·0	29·0
Average..	42·0	44·0	52·0	42·0	44·0	43·0	35·0	44·0	52·6	57·0	58·0	59·0
MISSISS'PI.												
Columbus.—												
Highest	80·0	75·0	71·0	78·0	85·0	70·0	80·0	82·0	78·0	82·0	88·0	82·6
Lowest ..	7·0	18·0	21·0	16·	15·0	9·0	—8·0	20·0	16·0	19·0	33·0	36.0
Average...	50·0	48·0	47·1	56·0	54·0	48·0	42·0	51·0	50.0	58·0	59·0	61·0
Vicksburg—												
Highest...	73·0	74·0	75·0	74·0	80·0	71·0	73·0	73·0	78·0	83·0	84·0	86·0
Lowest ...	21·0	25·0	30·0	20·0	24·0	17·0	—1·0	25·0	31·	30·0	34·0	42·0
Average...	45·5	49·0	52·2	47·3	53·0	45·8	40·8	53·8	54·0	59·0	61·0	64·2
Leland—												
Highest....	75·0	81·0	88·0	77·0	75·0	77·	72·0	73·0	82·0	79·0	83·0	83·0
Lowest....	16·0	23·0	22·0	15·0	15·0	6·0	—5·0	21·0	25·0	22·0	30·0	38·0
Average...	46·6	41·7	50·0	43·8	57·4	44·4	34·9	50·2	50·4	54·6	56·8	58·2
Brookhaven—												
Highest...	75·0	....	81·0	75·0	....	70·0	77.0	....	82·0	89·0	88·0	88·0
Lowest....	18·0	....	23·0	18·0	....	11·0	-10·0	....	25·0	27·0	26·0	35·0
Average...	45·2	....	49·9	49·8	..	45·1	41·1	....	57·8	62·1	63·1	64·7
MISSISS'PI.												
Waynesboro—												
Highest...	78·0	....	75·0	73·0	65·0	68·0	74·0	74·0	79·0	88·0	87·0	85·0
Lowest....	20·0	....	21·0	21·0	29·0	14·0	—3·0	20·0	20·0	28·0	31·0	34·0
Average...	46·5	....	45·7	49·2	44·5	40·0	40·6	49·0	55·3	59·8	61·6	63·6
ARKANS'S.												
Little Rock.—												
Highest...	69·0	71·0	78·0	63·0	78·0	70·0	67·0	71·0	78·0	79·0	84·0	88·0
Lowest	16·0	20·0	22·0	7·0	19·0	12·	-12·0	18·0	21·0	18·0	29·0	33·0
Average...	40·2	40·4	46·8	39·8	46·0	33·8	33·0	45·9	46·8	51·0	56·0	56·6
Helena—												
Highest ...	68·0	68·0	69·0	62·0	63·0	64·0	64·0	69·0	74·0	77·0	77·0	75·0
Lowest ...	13·0	23·0	22·0	8·0	17·0	13·0	—7·0	19·0	20·0	18·0	31·0	35·0
Average...	39·8	39·3	44·5	39·0	45·0	39·0	32·0	43·4	49·6	49·0	52·0	58·0
Fort Smith—												
Highest...	74·0	72·0	74·0	65·0	73·0	72·0	71·0	71·0	82·0	78·0	84·0	81·0
Lowest ...	14·0	14·0	19·0	8·0	21·0	7·0	-15·0	17·0	20·0	20·0	29·0	27·0
Average...	39·4	39·0	46·0	39·0	44·0	38·0	31·8	46·0	46·0	50·5	53·0	55·0
Camden—												
Highest....	74·0	74·0	72·0	70·0	78·0	73·	70·0	72·0	80·0	83·0	85·0	85·0
Lowest....	15·0	20·0	17·0	15·0	20·0	9·0	-10·0	10·0	22·0	21·0	28·0	27·0
Average...	41·1	43·6	44·8	42·9	48·5	39·8	34·4	50·6	49·6	54·4	57·4	58·4
Corning—												
Highest....	73·0	....	70·0	68·0	....	65·0	71·0	71·0	76·0	76·0	81·0	80·0
Lowest....	10·0	....	14·0	9·0	....	4·0	-25·0	10·0	12·0	9·0	25·0	23·0
Average...	35·4	...	41·5	35·3	....	22·8	27·8	41·1	41·5	45·0	50·7	59·4
TENNES'E.												
Nashville.—												
Highest. .	67·0	67·0	69·0	65·0	70·0	67·0	71·0	70·0	76·0	78·0	80·0	82·0
Lowest ..	10·0	19·0	19·0	6·0	17·	3·0	-13·0	9·0	14·0	3·0	27·0	33·0
Average..	39·0	42·0	42·9	38·0	45·0	35·6	36·0	41·0	44·6	48·0	54·8	53·6
Memphis.—												
Highest....	67·0	70·0	73·2	66·0	70·0	68·0	66·0	67·0	76·0	80·0	83·0	86·0
Lowest ...	14·0	22·0	21·5	7·0	18·0	10·0	—9·0	19·0	20·0	15·0	30·0	34·0
Average...	41·0	41·4	47·0	40·8	46·7	39·4	32·0	45·6	46·5	44·5	56·8	55·4
Ashwood.—												
Highest...	67·0	75·0	67·0	63·0	68·0	66·0	71·0	70·0	73·0	76·0	73·0	78·0
Lowest ...	10·0	20·0	21·0	7·5	19·0	1·5	-14·0	12·0	15·0	3·0	30·0	35·0
Average...	38·0	46·0	44·0	39·0	43·0	36·0	30·0	40·0	44·0	50·0	51·0	56·0
TEXAS.												
Galveston.—												
Highest....	67·0	71·0	73·0	70·0	70·5	71·0	71·0	73·0	73·0	78·0	75·0	79·0
Lowest...	26·0	30·0	34·0	28·0	35·0	21·0	8·0	39·0	38·	39·0	42·0	51·0
Average..	50·0	55·4	56·7	53·0	57·4	50·9	48·6	58·8	56·7	64·8	64·6	66·5
Palestine.—												
Highest...	75·0	74·0	80·0	70·0	76·0	78·0	74·0	77·0	82·0	88·0	86·0	85·0
Lowest....	14·0	18·0	23·0	18·0	25·0	11·0	—6·0	28·0	26·0	26·0	31·0	38·0
Average...	45·0	47·0	53·0	47·0	52·0	45·0	40·0	54·0	55·0	60·0	59·0	64·0
Abilene.—												
Highest...	78·0	79·0	76·0	72·0	75·0	71·0	78·0	80·0	83·0	93·0	87·0	82·0
Lowest....	1·0	15·0	17·0	8·0	21·0	5·0	—6·4	21·0	22·0	23·0	23·0	26·0
Average...	39·0	42·0	50·0	42·0	47·0	40·0	37·0	51·0	54·0	58·0	56·0	58·0
San Antonio.												
Highest...	75·0	78·0	88·0	78·0	82·0	76·0	89·0	84·0	85·0	97·0	90·0	92·0
Lowest....	20·0	29·0	30·0	20·0	27·0	18·0	4·0	28·0	29·0	32·0	33·0	36·0
Average...	47·0	51·1	56·0	51·6	56·0	49·6	46·0	58·9	59·9	68·0	62·0	68·0
Huntsville.—												
Highest...	73·0	77·0	75·0	74·0	75·0	72·0	78·0	79·0	77·0	85·0	85·0	85·0
Lowest....	18·0	22·0	31·0	18·0	21·5	14·0	—0·2	26·0	31·8	30·0	30·5	34·0
Average...	40·2	43·0	49·8	47·5	51·8	44·7	40·5	53·5	48·6	61·6	60·2	65·3
Longview—												
Highest....	74·0	75·0	75·0	71·0	80·0	73·0	73·0	78·0	83·0	89·0	89·0	86·0
Lowest ...	13·0	16·0	26·0	18·0	20·0	12·0	—7·0	25·0	28·0	26·0	31·0	24·0
Average...	42·6	46·6	49·7	44·2	44·1	45·1	37·1	53·2	52·7	57·6	59·2	61·6
OKLA. T.												
Oklahoma—												
Highest....	68·5	70·0	75·0	65·0	74·0	61·0	70·0	76·0	74·0	81·0	79·0	84·0
Lowest....	7·6	6·0	17·0	0·0	17·0	2·0	-17·0	18·0	19·0	16·0	20·0	18·
Average. .	36·0	35·6	45·2	35·4	40·6	34·8	27·4	44·1	42·1	46·5	49·4	50·0

Rainfall.	December.			January.			February.			March.		
	1898.	1897.	1896.	1899.	1898.	1897.	1899.	1898.	1897.	1899.	1898.	1897
VIRGINIA.												
Norfolk.—												
Rainfall,in	1·90	3·88	3·21	3·05	1·44	1·47	5·55	1·48	4·03	6·12	3·51	4·38
Days rain .	9	9	6	13	13	10	14	7	14	14	12	14
N. CAR'NA.												
Wilmingt'n—												
Rainfall,in	2·4	4·38	3·21	2·40	1·40	1·79	3·94	3·27	6·26	1·01	1·59	1·23
Days rain	10	12	10	12	6	8	12	6	11	12	11	13
Weldon.—												
Rainfall,in	2·82	2·91	3·91	2·88	2·40	2·25	6·86	0·79	5·47	5·11	4·37	4·53
Days rain .	8	11	6	13	11	6	12	6	12	14	9	16
Charlotte—												
Rainfall,in	2·12	2·58	1·87	4·31	2·08	2·53	7·91	0·81	5·44	5·49	5·82	6·21
Days rain .	7	12	6	12	15	10	14	3	13	15	14	19
Raleigh—												
Rainfall,in	1·88	2·56	1·84	3·47	1·81	2·25	7·48	0·42	4·49	6·33	4·16	4·82
Days rain..	11	12	7	13	11	10	16	5	10	16	10	13
Morganton.—												
Rainfall,in	4·97	3·49	2·25	3.53	3·15	2·60	7·05	0·67	7·27	10·75	3·65	6·79
Days rain.	8	9	4	9	6	6	10	3	7	10	7	12
S. CAROL'A												
Charleston—												
Rainfall,in	2·22	2·35	5·70	2·81	0·19	0·84	4·89	0·51	7·31	1·60	1·71	4·38
Days rain..	14	9	10	12	4	7	20	4	12	12	6	22
Stateburg—												
Rainfall,in	1·47	2·20	3·19	5·04	1·48	2·05	7·79	1·12	8·39	3·50	2·71	4·11
Days rain..	10	11	7	12	6	8	10	5	14	9	7	16
Columbia.—												
Rainfall,in	1·49	1·90	3·38	5·41	1·78	2·28	8·59	0·60	9·11	3·57	3·29	3·66
Days rain..	8	10	8	13	9	9	15	5	11	11	6	12
Holland—												
Rainfall,in	3·48	3·09	1·30	6·74	3·50	4·61	9·73	0·93	6·58	5·40	4·15	6·72
Days rain..	6	7	4	14	7	6	9	2	8	8	8	11
Greenwood—												
Rainfall,in	2·22	1·92	2·89	5·20	2·59	4·25	9·76	0·57	7·56	4·26	3·77	4·04
Days rain..	7	7	6	12	8	7	9	3	12	9	3	12
GEORGIA.												
Augusta.—												
Rainfall,in	2·89	1·98	3·23	5·78	1·72	3·24	10·03	0·52	8·57	3·18	3·14	4·72
Days rain .	11	10	6	13	10	10	14	3	13	11	6	13
Atlanta.—												
Rainfall,in	3·84	3·00	1·42	3·69	2·99	3·48	6·62	0·62	4·59	5·38	4·09	5·74
Days rain..	11	13	4	14	11	10	14	5	13	13	12	17
Savannah.—												
Rainfall,in	2·16	2·26	6·86	3·95	0·36	1·49	6·66	0·56	8·85	2·53	1·93	4·10
Days rain..	11	8	8	11	8	9	14	4	13	9	3	10
FLORIDA.												
Jacksonville—												
Rainfall,in	4·74	4·84	2·17	3·98	0·48	1·89	3·33	2·10	7·10	1·35	2·04	1·00
Days rain..	14	11	8	17	7	7	13	6	13	5	3	7
Tampa.—												
Rainfall,in	2·87	2·50	1·25	6·45	0·42	1·42	6·27	1·53	5·40	1·40	0·08	1·44
Days rain..	11	8	10	11	5	7	11	6	10	5	4	9
Jupiter—												
Rainfall,in	2·56	1·96	3·25	4·30	0·36	5·20	4·64	0·95	5·14	3·58	3·96	3·65
Days rain..	8	8	10	17	6	4	12	5	8	5	7	6
Tallahassee—												
Rainfall,in	5·75	5·27	5·70	3·54	1.13	1·79	3·92	3·06	10·45	2·27	2·16	8·60
Days rain..	11	5	5	6	3	6	9	7	12	6	2	6
ALABAMA.												
Montgom'y.—												
Rainfall,in	3·69	3·37	2·13	5·72	1·52	3·28	6·09	2·33	5·05	....	2·05	1·20
Days rain..	9	8	5	13	13	8	12	7	12	....	9	13
Mobile.—												
Rainfall,in	3·11	4·97	3·56	4·40	2·15	2·97	3·72	5·58	7·70	7·56	1·90	7·4
Days rain..	12	11	9	14	15	9	14	9	13	10	7	12

Rainfall.	December.			January.			February.			March.		
	1898	1897.	1896.	1899.	1898.	1897.	1899.	1898.	1897.	1899.	1898.	1897.
Newton—												
Rainfall,in	6·02	2·34	2·96	9·97	2·73	2·25	8·40	2·08	10·44	....	1·73	1·45
Days rain	8	4	7	8	7	5	9	4	10	....	5	9
Birmingham												
Rainfall,in	2·17	6·59	1·07	5·20	5·18	4·35	4·48	1·15	4·08	...	3·70	6·98
Days rain.	7	13	8	11	12	10	12	7	10	....	8	17
Florence—												
Rainfall,in	2·09	8·36	1·45	5·96	7·29	4·05	6·18	1·67	2·84	....	4·78	16·15
Days rain.	5	12	2	11	10	6	12	7	5	..	9	17
LOUIS'ANA												
New Orleans												
Rainfall,in	2·06	4·00	3·77	2·45	1·71	1·92	2·98	6·20	4·82	2·71	0·80	4·82
Days rain	11	8	10	13	15	11	11	7	13	10	6	11
Shreveport.-												
Rainfall,in	3·07	3·22	0·75	4·02	5·79	5·84	1·68	2·41	0·43	2·99	2·24	6·95
Days rain	5	11	3	9	13	13	11	6	5	6	11	16
Grd. Coteau												
Rainfall,in	2·72	4·82	1·35	10·42	7·11	6·42	1·84	3·07	3·77	1·20	2·46	4·55
Days rain	12	11	3	15	12	7	12	7	6	9	6	5
Liberty Hill												
Rainfall,in	1·20	9·57	1·12	8·02	8·40	6·54	3·17	2·82	3·30	6·19	3·81	6·81
Days rain	2	9	3	7	11	7	12	5	3	8	8	7
MISSIS'PI												
Columbus.												
Rainfall,in	2·14	12·91	1·16	8·85	7·74	5·41	7·61	2·05	2·61	10·71	6·35	8·84
Days rain	4	15	3	13	11	9	8	5	7	10	8	16
Vicksburg-												
Rainfall,in	8·23	13·27	1·86	10·37	7·78	6·24	3·81	2·81	9·67	4·23	8·99	5·12
Days rain	7	16	6	13	15	11	11	8	10	10	9	23
Island—												
Rainfall in	2·50	10·01	0·10	5·62	7·73	4·82	4·40	2·65	4·29	6·6.	2·21	10·38
Days rain	5	12	1	8	10	6	5	3	6	6	6	10
Brookhaven-												
Rainfall,in	2.51	...	1·98	10·96	....	7·95	5·37	...	5·48	2·8	3·37	5·85
Days rain.	5	...	3	10	....	10	9		9	5	5	10
Waynesboro												
Rainfall,in	5·71	....	1·64	4·76	3·90	3·70	4·81	4·00	5·19	4·01	3·05	7·01
Days rain.	4	....	4	16	6	4	9	5	5	7	3	5
ARK'NSAS												
Little Rock.												
Rainfall,in	1·42	5·57	5·51	6·96	6·10	3·51	1·74	1·29	1.76	2·79	2·64	10·48
Days rain	4	12	3	11	12	9	8	7	8	9	11	18
Helena—												
Rainfall,in	3·46	8·31	0·26	5·38	14·29	6·18	2·71	2·04	6·21	4·34	3·66	13·86
Days rain	4	11	3	13	11	8	13	7	10	9	8	18
Fort Smith-												
Rainfall,in	1·9	6·04	0·36	2·49	2·97	4·63	1·38	0·81	0·45	1·48	11·53	5·72
Days rain	10	12	4	13	14	12	8	5	9	5	15	18
Camden—												
Rainfall,in	2·0	6·51	1·48	3·6	8·55	7·76	1·8	2·33	2·4	3·48	2·45	8·48
Days rain	3	6	5	3	10	11	6	6	7	7	4	18
Corning—												
Rainfall,in	2·00	....	1·27	6·6	....	5·25	2·47	4·76	4·35	4·35	9·65	8·21
Days rain.	6	....	5	12	....	8	7	7	14	11	14	18
TENNES'E.												
Nashville-												
Rainfall,in	2·41	4·98	1·79	5·59	9.40	3·18	5·19	0·63	3·84	7·81	5·36	8·49
Days rain	7	15	4	15	12	8	16	5	13	14	11	18
Memphis.—												
Rainfall,in	2·96	5·80	0·56	5·7	10·72	4·63	4·33	1·82	5·17	8·03	4·79	10·63
Days rain	7	14	4	13	11	12	13	9	11	15	10	21
Ashwood—												
Rainfall,in	2·40	5·71	1·6	5·58	9·25	3·80	7·03	1·15	2·70	5·39	4·01	12·68
Days rain	5	10	4	11	11	5	10	5	6	10	9	19
TEXAS.												
Galveston.-												
Rainfall,in	2·26	2·56	2·38	10·30	4·48	2·97	2·83	4·03	2·25	0·53	4·10	4·59
Days rain.	10	13	9	16	15	10	13	8	6	10	11	16
Palestine—												
Rainfall,in	3·22	6·81	2·15	5·48	5·70	5·95	3·46	4·68	0·29	1·43	2·24	8·19
Days rain.	7	13	4	9	12	12	13	6	4	7	10	15
Abilene.—												
Rainfall,in	2·14	0·52	2·48	0·51	0·75	1·28	0·01	1·08	0·02	0·04	1·41	4·02
Days rain..	6	6	5	6	6	10	1	2	1	1	7	11
San Antonio.												
Rainfall,in	1·54	1·34	0·74	0·28	0·46	1·55	0·81	1·16	0·15	†	1·47	1·65
Days rain..	7	11	7	5	8	10	6	7	5	5	5	8
Huntsville.—												
Rainfall,in	3·57	4·25	1·50	3·08	4·43	4·55	1·88	5·15	0·18	2·35	3·53	2·15
Days rain..	4	11	2	6	7	6	4	3	1	3	7	5
Longview—												
Rainfall,in	2·55	7·02	2·55	4·09	9·49	5·19	1·40	2·86	0·30	1·64	3·30	10·31
Days rain..	7	11	3	7	11	9	8	7	1	5	9	12
INDIAN T.												
Oklahoma—												
Rainfall,in	2·54	0·70	1·22	0·78	4·38	1·10	0·48	2·37	1·32	0·90	2·24	4·71
Days rain.	8	8	4	10	10	9	6	3	6	7	11	12

† Trace.

NEW ENGLAND MILLS SITUATION.—The strike among the weavers employed in the mills at various points in Rhode Island is yet on. The strike at the Park Hill Cotton Mill, Fitchburg, Mass., terminated Tuesday, the operatives returning to work without any concessions being made.

COMPARATIVE PORT RECEIPTS AND DAILY CROP MOVEMENT—A comparison of the port movement by weeks is not accurate as the weeks in different years do not end on the same day of the month. We have consequently added to our other standing tables a daily and monthly statement, that the reader may constantly have before him the data for seeing the exact relative movement for the years named. The monthly movements since September 1, 1898, and in previous years, have been as follows:

Monthly Receipts	*Year Beginning September 1.*					
	1898	1897.	1896.	1895.	1894.	1893.
Sept'mb'r	697,784	786,702	912,486	383,886	518,762	377,408
October.	1,735,660	1,424,907	1,468,516	1,202,460	1,622,664	1,311,279
Novemb'r	1,861,619	1,776,907	1,286,251	912,759	1,607,662	1,272,776
Decemb'r	1,565,770	1,534,948	1,256,000	987,899	1,497,560	1,239,739
January	929,538	1,114,873	635,878	548,118	938,197	687,028
February	435.561	737,080	404,976	441,776	533,398	330,50/
March....	426,430	567,622	335,020	321,312	532,254	257,163
Total..	7,652,362	7,998,039	6,299,127	4,798,211	7,250,497	5,475,886
P'cent'ge of tot. port receipts Mch. 31..		92·12	92·41	88·94	91·99	91·52

This statement shows that up to March 31 the receipts at the ports this year were 340,677 bales less than in 1897-98 and 1,353,235 bales greater than in 1896-97. By adding to the totals to March 31 the daily receipts since that time we shall be able to reach an exact comparison of the movement for the different years.

	1898-99.	1897-98.	1896-97.	1895-96.	1894-95.	1893-94.
To. Mh.31	7,652,362	7,998,039	6,299,127	4,798,211	7,250,497	5,475,886
Apr. 1....	6,771	10,309	3,333	9,044	18,350	8.
" 2....	8.	8,714	8,654	6,644	19,642	7,579
" 3....	12,713	8.	7,305	9,015	19,508	9,900
" 4....	11,565	10,549	8.	7,319	12,517	5,850
" 5....	12,27	14,450	7,269	8.	23,271	4,968
" 6....	8,767	8,950	10,956	11,318	13,312	18,102
" 7	21,874	6.708	7,374	11,723	8.	10,651
" 8	11,104	20,505	4,094	7,668	15,314	8.
" 9	8.	9,911	9,641	7,390	26,233	9,375
" 10...	10,572	8.	5,439	12,549	8,081	10,704
" 11...	8,004	12,723	8.	6,876	11,862	8,942
" 12..	13,218	13,317	8,606	8.	18,721	5,910
" 13...	6,947	9,130	9,517	5,264	8,151	18,285
" 14....	18,030	8,147	2,964	7,904	8.	7,177
" 15....	6,803	16,846	11,027	5,189	20,605	8.
" 16...	8.	11,876	11,242	4,352	14,406	10,261
" 17..	14,372	8.	5,011	10,491	8.840	7,106
" 18...	12,050	14,361	8.	5,736	7,944	8,632
" 19...	11,345	16,303	9,248	8.	20,671	6,270
" 20...	6,632	6,930	6,169	9,659	6,384	8,457
" 21....	10,406	7,776	4,467	8,534	8.	4,090
Total..	7,855,811	8,200,544	6,431,443	4,944,886	7,524,309	5,638,095
P'cent'ge of tot. port receipts Apr. 21...		94·52	94·35	97·66	95·46	94·22

This statement shows that the receipts since Sept. 1 up to to-night are now 344,733 bales less than they were to the same day of the month in 1898 and 1,424,368 bales greater than they were to the same day of the month in 1897. We add to the table the percentages of total port receipts which had been received to April 21 in each of the years named.

EXPORTS OF COTTON GOODS FROM GREAT BRITAIN.—Below we give the exports of cotton yarn, goods, &c., from Great Britain for the month of March and since October 1 in 1898-99 and 1897-98, as compiled by us from the British Board of Trade returns. It will be noticed that we have reduced the movement all to pounds.

000s omitted.	*Yarn&Thread.*		*Cloth.*				*Total of All.*	
	1898-99	1897-98	1898-99	1897-98	1898-99	1897-98	1898-99	1897-98
	Lbs.	*Lbs.*	*Yds.*	*Yds.*	*Lbs.*	*Lbs.*	*Lbs.*	*Lbs.*
October......	24,253	24,234	446,899	390,544	84,440	74,631	108,693	98,865
November...	22,328	27,952	427,823	432,146	80,836	82,581	103,161	110,533
December ...	23,474	25,967	499,561	418,220	94,390	79,919	117,864	105,886
Tot. 1st quar	70,052	78,153	1,374,283	1,240,910	259,666	237,131	329,718	315,284
January	20,846	23,841	453.653	449,974	85,757	85,021	106,603	108,862
February....	20,407	23,363	434,194	410,715	82,078	77,603	102,485	100,986
March	22,750	27,454	467,754	496,295	88,422	93,773	111,172	121,227
Tot. 2d quar.	64,003	74,678	1,355,601	1,356,984	256,257	256,397	320,260	331,075
Total 6 mos.	134,055	152,831	2,729,884	2,597,894	515,923	493,528	649,978	646,359
Stockings and socks......							366	425
Sundry articles							12,957	13,085
Total exports of cotton manufactures							663,301	659,869

The foregoing shows that there has been exported from the United Kingdom during the six months 663,301,000 lbs. of manufactured cotton, against 659,869,000 lbs. last year, or an increase of 3,432,000 lbs.

A further matter of interest is the destination of these exports, and we have therefore prepared the following statements, showing the amounts taken by the principal countries during March and since October 1 in each of the last three years:

EXPORTS OF PIECE GOODS AND YARNS TO PRINCIPAL COUNTRIES IN MARCH AND FROM OCTOBER 1 TO MARCH 31.

Piece Goods—Yards. (000s omitted.)	*March.*			*Oct. 1 to March 31.*		
	1899.	1898.	1897.	1898-99	1897-98	1896-97
East Indies	234,646	212,780	170,531	1,273,975	1,254,912	1,041,609
Turkey, Egypt and Africa...	63,721	77,918	81,016	423,934	445,248	423,880
China and Japan........	49,098	57,869	56,588	275,952	226,977	290,628
Europe (except Turkey)......	28,334	32,296	31,526	151,642	160,185	156,452
South America........	34,609	37,958	36,369	274,381	225,468	243,970
North America	23,978	19,268	22,235	148,241	119,626	145 164
All other countries.....	33,288	28,209	36,296	184,707	166,202	192,420
Total yards........	467,754	496,295	434,381	2,729,884	2,598,618	2,494,123
Total value........	£4,301	£4,541	£4,258	£25,041	£24,115	£24 559
Yarns—Lbs. (000s omitted.)						
Holland..	2,915	3,584	3,076	14,764	19,482	18,249
Germany........	3,784	3,987	4,067	21,587	20,900	21,923
Oth. Europe (except Turkey)	4,288	4,532	4,143	24,579	24,131	22,462
East Indies.....	4,368	4,507	3,718	22,739	29,877	21,180
China and Japan........	1,885	3,781	3,120	11,868	18,423	13,050
Turkey and Egypt........	2,025	3,089	2,919	14,386	16,374	14,078
All other countries........	1,516	1,552	1,505	9,271	8,788	9,284
Total lbs........	20,181	24,982	22,558	119,194	133,975	120,226
Total value....	£717	£901	£898	£4,220	£5.199	£4,924

SEA ISLAND COTTON MOVEMENT.—We have received this (Friday) evening by telegraph from the various ports the details of the Sea Island cotton movement for the week. The receipts for the week ending to-night (April 21) and since Sept. 1, 1898, the stocks to-night, and the same items for the corresponding periods of 1897-98, are as follows.

Receipts to April 21	1898-99. This week.	1898-99. Since Sept. 1	1897-98. This week.	1897-98. Since Sept. 1	Stock. 1899.	Stock. 1898
Savannah	221	50,925	47	56,717	2,130	11,623
Charleston, &c.	64	5,244	4	9,765	1,231	3,205
Florida, &c.	110	7,711	....	6,706	3,566	1,373
Total	395	63,880	51	73,188	6,927	16,201

The exports for the week ending this evening reach a total of 977 bales, of which 960 bales were to Great Britain, 17 to France and — to Reval, and the amount forwarded to Northern mills has been 1,184 bales. Below are the exports for the week and since September 1 in 1898-99 and 1897-98

Exports from—	Week Ending Apr. 21. Great Brit'n.	Fr'nce &c.	Total	Since Sept. 1, 1898. Great Brit'n.	Fr'nce &c.	Total	North'n Mills. Week.	Since Sept. 1.
Savannah..	......	......	......	4,949	2,991	7,940	992	26,815
Charl't'n,&c	......	......	......	1,405	......	1,405	82	1,050
Florida, &c	......	......	......	200	......	200	110	7,534
New York.	777	17	794	9,902	5,224	15,126	......	......
Boston	36	......	36	1,981	......	1,981	......	......
Balt., &c...	147	......	147	2,204	......	2,204	......	......
Total. ...	960	17	977	20,641	8,215	28,856	1,184	35,399
Total 1897-8	......	100	100	27,005	7,491	34,496	364	29,822

A considerable portion of the Sea Island cotton shipped to foreign ports goes via New York, and some small amounts via Boston and Baltimore. Instead of including this cotton for the week in which it leaves the Southern outports, we follow the same plan as in our regular table of including it when actually exported from New York, &c. The details of the shipments of Sea Island cotton for the week will be found under the head "Shipping News," on a subsequent page.

Quotations April 21 at Savannah, for Floridas, common, 9c.; medium fine, 10c.; choice, 13c.

Charleston, Carolinas, medium fine, 18c.; fine, 20c.; fully fine, 22 to 25c.: extra fine, 40 to 50c.

AVERAGES OF TEMPERATURE.—As of interest in connection with our monthly weather record, we have prepared the subjoined table, which shows the State averages of thermometer in December, January, February and March for six years, 1893-94 to 1898-99.

Thermometer Averages.	December.* High.	Low.	Avge.	January. High.	Low.	Avge.	February. High.	Low.	Avge.	March. High.	Low.	Avge.
N. CAR'LINA												
1899	67·2	14·4	43·1	70·6	14·2	39·7	70·6	—1·5	37·4	73·2	18·8	50·4
1898 (full)..	68·4	31·8	49·0	74·0	15·4	43·8	69·0	18·5	49·7	84·3	27·0	54·6
1897 (good)	68·2	16·0	40·6	66·4	8·8	37·5	78·6	23·4	45·6	78·8	29·4	53·2
1896 (good)	68·6	18·4	42·9	68·0	13·0	38·9	69·6	8·0	42·6	75·4	24·2	47·5
1895 (full).	70·2	10·2	43·1	67·6	7·8	33·6	68·4	4·0	32·5	82·0	23·0	48·9
1894 (good)	70·4	21·5	44·1	66·0	24·0	43·4	68·5	16·2	43·5	84·5	22·2	55·2
S. CAR'LINA												
1899....	71·6	19·4	46·1	70·2	22·4	46·0	73·6	—1·5	45·1	80·8	19·8	55·2
1898 (full)	72·0	23·4	48·4	75·5	17·6	43·2	74·4	16·6	45·3	84·8	30·6	59·1
1897 (good)	69·8	20·2	48·8	67·4	13·4	48·5	76·0	23·6	49·6	83·0	31·6	55·9
1896 (good)	71·0	21·4	44·0	65·4	18·2	48·4	73·6	8·4	49·6	80·3	29·0	53·6
1895 (full)..	74·2	8·9	47·9	73·0	13·	45·2	75·0	5·8	37·4	83·8	29·0	58·8
1894 (good)	73·0	25·9	49·9	71·3	26·8	49·4	74·0	22·5	49·6	86·8	25·0	59·6
GEORGIA.												
1899........	71·0	24·7	47·6	71·7	26·8	46·1	75·[illegible]	1·0	48·[illegible]	81·3	15·3	57·2
1898 (full).	72·0	30·[illegible]	49·2	76·3	19·3	51·1	72·3	18·3	46·[illegible]	84·7	34·0	61·3
1897 (good)	70·7	23·0	46·4	67·7	11·7	43·7	70·7	27·0	52·[illegible]	84·3	35·7	55·5
1896 (good)	73·0	31·0	47·9	69·3	13·3	46·1	73·0	13·8	49·7	85·0	23·7	53·7
1895 (full)..	73·0	8·8	49·3	70·0	11·4	45·5	73·0	6·8	37·1	88·0	30·8	54·9
1894 (good)	73·0	25·6	50·1	73·2	26·4	50·6	73·4	24·2	49·6	87·0	24·3	57·1
FLORIDA.												
1899........	79·0	34·3	58·0	77·5	40·0	59·5	80·5	14·5	58·[illegible]	85·8	32·0	66·0
1898 (full).	80·0	39·[illegible]	60·9	81·6	25·9	60·8	78·5	31·0	58·2	81·5	43·0	64·0
1897 (good)	77·5	26·0	57·7	78·7	25·8	55·4	87·5	27·3	62·[illegible]	86·8	47·5	70·0
1896 (good)	77·7	23·7	54·2	74·5	23·0	53·4	77·7	31·0	57·	84·5	38·0	63·8
1895 (full)..	79·5	15·6	56·9	78·3	23·0	57·1	78·[illegible]	16·5	50·	81·5	37·0	63·4
1894 (good)	78·8	35·2	60·2	78·0	37·5	57·9	80·3	33·0	60·[illegible]	87·0	34·5	65·9
ALABAMA.												
1899........	70·8	18·4	46·2	69·2	22·4	45·[illegible]	75·0	—6·4	42·[illegible]	77·0	32·0	60·0
1898 (full.)	73·0	27·6	50·2	76·8	17·8	50·0	73·6	20·0	48·[illegible]	83·6	31·2	60·8
1897 (good)	74·4	24·[illegible]	45·0	76·0	18·0	45·[illegible]	79·2	24·6	53·[illegible]	84·6	36·4	63·0
1896 (good)	71·2	20·8	47·0	70·0	17·4	45·6	72·4	21·4	49·[illegible]	83·0	23·0	54·2
1895 (full)..	76·0	16·[illegible]	54·0	74·8	15·0	45·[illegible]	73·7	3·0	39·	86·7	23·7	55·3
1894 (good)	71·0	23·4	50·3	73·4	17·8	53·7	81·5	27·0	56·0	81·7	24·7	58·7
LOUISIANA.												
1899........	75·0	22·3	47·1	75·3	22·6	48·4	78·3	—0·3	48·7	85·8	30·8	60·8
1898 (full).	76·0	25·[illegible]	51·1	79·3	24·[illegible]	52·[illegible]	75·5	29·3	56·1	85·5	34·3	61·8
1897 (good)	76·8	23·0	53·8	74·5	16·5	47·4	81·8	32·8	55·4	85·8	39·3	65·0
1896 (good)	74·0	27·0	56·0	74·[illegible]	22·0	49·1	74·8	33·6	53·[illegible]	83·3	33·2	59·0
1895 (full)..	81·3	14·0	53·8	77·2	21·8	49·1	75·0	9·0	42·7	84·3	33·3	60·0
1894 (good)	78·3	29·3	56·2	77·0	19·2	51·9	76·0	25·0	50·9	83·5	29·8	60·5
MISSISSIPPI												
1899........	76·2	16·4	47·0	75·4	18·0	51·1	74·8	—5·2	39·9	84·2	25·0	58·7
1898 (full).	76·7	22·0	47·2	76·2	20·3	47·2	76·5	24·5	50·5	86·0	31·1	60·0
1897 (good)	77·3	26·4	49·1	70·8	10·7	45·5	79·8	23·4	53·3	84·5	34·7	62·1
1896 (good)	75·8	20·0	49·1	73·0	16·2	46·4	72·8	23·3	49·7	84·2	25·0	54·5
1895 (full)..	78·4	9·3	45·4	74·3	15·2	47·0	75·3	4·0	39·7	85·0	31·0	57·2
1894 (good)	77·3	22·1	50·5	75·7	12·4	48·[illegible]	75·2	23·0	48·[illegible]	82·9	23·9	57·5
ARKANSAS.												
1899........	71·6	17·6	39·2	64·6	5·[illegible]	30·2	65·6	-12·8	31·7	78·0	17·2	50·0
1898 (full).	71·3	19·2	46·4	79·5	10·3	45·9	69·4	14·6	45·4	82·2	28·4	53·8
1897 (good)	71·6	18·6	44·7	65·8	9·0	37·9	77·6	19·2	46·7	80·8	29·2	55·1
1896 (good)	68·4	17·4	43·1	66·2	13·2	41·0	73·9	21·6	44·9	81·0	24·0	48·9
1895 (full)..	71·8	4·0	43·6	73·4	7·6	36·4	73·6	—4·0	32·8	83·4	22·4	51·6
1894 (good)	70·6	17·8	44·6	74·5	1·0	42·7	67·4	18·4	40·8	82·5	22·2	54·1
TENNESSEE.												
1899........	67·0	11·8	39·8	64·7	6·6	29·8	65·0	-12·0	30·7	78·0	7·0	47·5
1898 (full).	70·7	20·8	43·1	69·3	18·0	44·9	69·0	12·3	42·2	78·7	29·0	54·2
1897 (good)	69·7	20·5	44·6	67·0	4·8	37·0	69·0	15·1	41·3	79·8	34·8	53·4
1896 (good)	65·0	16·7	42·6	68·7	11·5	41·1	68·6	12·0	41·7	79·0	25·2	48·0
1895 (full)..	67·5	3·0	41·6	59·5	1·0	33·5	65·5	—4·5	31·4	84·0	26·7	50·8
1894 (good)	65·7	18·5	42·0	67·7	—0·5	42·6	65·6	14·2	39·5	79·3	18·2	53·6
TEXAS.												
1899.......	74·0	15·7	44·0	75·5	18·3	47·0	73·0	—1·3	41·5	88·3	29·2	61·0
1898 (full).	75·7	21·7	47·5	77·2	24·6	52·3	79·1	24·7	55·9	85·2	31·6	60·5
1897 (good)	76·9	26·6	52·[illegible]	74·2	14·9	46·3	80·7	26·4	54·5	86·1	26·4	64·5
1896 (good)	75·1	26·8	50·9	73·0	22·7	46·4	76·3	31·4	55·2	84·6	33·8	59·2
1895 (full)..	79·1	12·7	53·7	76·4	19·7	45·1	75·4	5·4	41·3	84·7	29·5	59·3
1894 (good)	79·1	25·[illegible]	55·4	78·[illegible]	10·6	51·9	76·9	21·5	48·3	85·5	29·4	[illegible]

* Figures for December are for years 1898, 1897, 1896, 1895, 1894 and 1893.

☞ The words "full" and "good" following the years given above mean simply that the aggregate crop for the year named was full or good.

The rainfall averages are as follows:

Rainfall Averages.	December.* Rainfall.	Days rain.	January. Rainfall.	Days rain.	February. Rainfall.	Days rain.	March. Rainfall.	Days rain.
N'RTH CAROLINA.								
1899	2·66	9	3·31	12	6·65	13	5·74	13
1898 (full)	3·18	11	2·17	10	1·07	5	3·91	10
1897 (good)	2·62	7	2·28	7	5·77	11	4·73	15
1896 (good)	2·66	8	2·71	6	5·65	10	2·75	8
1895 (full)	2·84	9	5·22	13	2·61	7	4·76	11
1894 (good)	3·26	8	3·99	11	4·33	11	1·69	8
SOUTH CAROLINA.								
1899	2·20	9	5·05	13	8·14	11	3·67	10
1898 (full)	2·29	9	1·91	7	0·75	4	3·11	7
1897 (good)	3·34	7	2·81	7	7·84	11	4·58	15
1896 (good)	3·81	8	3·85	7	5·54	8	2·21	6
1895 (full)	2·66	7	7·87	13	3·04	7	6·08	12
1894 (good)	3·15	7	2·91	11	4·84	12	3·00	8
GEORGIA.								
1899	2·80	11	4·47	13	7·77	14	3·70	11
1898 (full)	2·41	11	1·69	10	0·57	4	3·05	7
1897 (good)	3·84	6	2·74	10	7·34	13	4·87	12
1896 (good)	3·29	9	3·73	8	4·27	9	2·63	6
1895 (full)	3·27	7	5·60	11	3·02	7	7·83	11
1894 (good)	2·61	6	2·89	10	6·79	13	2·89	8
FLORIDA.								
1899	3·98	11	4·57	13	4·55	11	2·43	5
1898 (full)	3·64	8	0·58	5	1·91	6	1·88	4
1897 (good)	3·09	8	2·56	6	7·02	11	3·33	7
1896 (good)	1·54	4	3·67	9	2·93	9	3·42	6
1895 (full)	1·33	4	3·88	9	3·61	7	3·39	8
1894 (good)	3·33	7	2·34	7	4·45	10	2·48	6
ALABAMA.								
1899	3·54	8	6·27	11	5·77	12	7·56	10
1898 (full)	5·11	10	3·77	11	2·68	7	2·75	9
1897 (good)	2·23	5	2·97	9	6·13	10	6·64	14
1896 (good)	4·13	6	4·47	9	3·38	9	5·39	10
1895 (full)	4·42	9	6·76	14	3·11	10	8·90	12
1894 (good)	2·88	8	5·69	11	6·11	12	7·33	12
LOUISIANA.								
1899	1·75	7	6·23	11	2·39	12	3·47	8
1898 (full)	5·90	10	5·75	13	4·33	6	2·23	8
1897 (good)	1·75	5	5·18	9	3·08	7	5·78	10
1896 (good)	3·76	8	4·45	8	4·48	8	4·62	8
1895 (full)	2·58	8	4·19	10	2·48	7	4·70	8
1894 (good)	1·91	17	4·83	9	6·03	12	7·90	10
MISSISSIPPI.								
1899	3·24	5	8·11	12	5·20	8	5·81	10
1898 (full)	12·06	14	6·68	10	2·88	5	3·79	6
1897 (good)	1·01	3	5·97	8	4·04	7	7·06	11
1896 (good)	4·77	6	3·86	9	8·01	8	5·40	8
1895 (full)	4·21	7	6·64	10	1·63	5	6·05	8
1894 (good)	3·98	6	5·50	8	6·01	11	6·75	9
ARKANSAS.								
1899	2·27	5	5·03	10	2·03	8	3·29	8
1898 (full)	6·61	10	8·46	12	2·60	7	5·99	10
1897 (good)	0·77	4	6·50	10	3·05	10	9·34	18
1896 (good)	3·18	9	4·12	11	3·60	8	5·02	11
1895 (full)	3·49	9	6·02	10	0·76	6	5·02	12
1894 (good)	2·05	7	3·39	8	5·73	3	3·88	9
TENNESSEE.								
1899	2·56	6	5·63	13	5·52	13	5·41	13
1898 (full)	5·15	13	9·81	11	1·20	6	4·70	10
1897 (good)	1·32	4	3·87	8	3·68	10	8·98	19
1896 (good)	4·87	10	2·86	12	3·94	12	4·81	11
1895 (full)	3·34	8	4·09	9	0·94	4	6·07	11
1894 (good)	3·33	7	4·83	11	8·76	12	5·30	9
TEXAS.								
1899	2·88	7	3·99	8	1·64	7	1·00	5
1898 (full)	3·75	11	4·22	10	3·18	6	2·68	8
1897 (good)	2·21	5	3·78	9	0·65	3	4·72	10
1896 (good)	2·79	6	4·67	8	4·70	8	2·50	6
1895 (full)	1·65	6	2·27	6	3·70	7	2·06	8
1894 (good)	1·11	4	2·54	7	2·58	8	3·67	9

☞ The words "full" and "good," above mean that the aggregate crop for the year was full or good.

THE FOLLOWING ARE THE GROSS RECEIPTS OF COTTON at New York, Boston, Philadelphia and Baltimore for the past week, and since September 1, 1898.

Receipts from—	New York. This week.	Since Sept. 1.	Boston. This week.	Since Sept. 1.	Philadelph'a. This week.	Since Sept. 1.	Baltimore. This week.	Since Sept. 1.
N. Orleans...	5,683	170,598	......	....	......	....	......	....
Texas	6,725	143,376	......	98,324	......	....	......	....
Savann'h &c	3,952	220,829	327	135,901	.....	....	2,500	66,285
Mobile	......	....	......	....	......	....	......	....
Florida......	.....	5,474	......	....	......	....	......	....
So. Carolina	563	49,968	355	64,164	......	....	......	....
No. Carolina	300	19,263	......	....	......	....	......	....
Virginia....	1,455	91,894	......	119,710	213	5,575	......	182,663
North. ports	......	3,964	1,390	53,599	......	....	......	....
Tenn., &c...	2,720	97,774	2,031	284,760	595	45,058	1,433	41,012
Foreign......	1,717	14,511	2,061	46,421	......	....	......	....
Total......	23,115	817,671	6,164	802,889	808	50,633	3,933	290,960
Last year....	19,815	1,156,614	8,270	748,959	1,687	78,420	4,487	270,78

EUROPEAN COTTON CONSUMPTION TO APRIL 1.—We have received to-day (Friday) by cable Mr. Ellison's figures brought down to April 1. We have also received the revised totals for last year and give them for comparison. The spinners' takings in *actual* bales and pounds have been as follows:

October 1 to April 1.	Great Britain.	Continent.	Total.
For 1898-99.			
Takings by spinners...bales	1,970,000	2,746,000	4,716,000
Average weight of bales.lbs	513	489	499·0
Takings in pounds..........	1,010,610,000	1,342,894,000	2,353,504,000
For 1897-98.			
Takings by spinners...bales	1,953,000	2,677,000	4,630,000
Average weight of bales.lbs	512	495	502·3
Takings in pounds..........	1,000,309,000	1,325,430,000	2,325,739,000

According to the above, the average weight of the deliveries in Great Britain is 513 pounds per bale this season, against 512 pounds during the same time last season. The Continental deliveries average 489 pounds, against 495 pounds last years and for the whole of Europe the deliveries average 499

pounds per bale against 502·3 pounds last season. Ou dispatch also gives the full movement for this year and las year in bales of 500 pounds.

Oct. 1 to April 1. Bales of 500 lbs. each, 000s omitted.	1898-99.			1897-98.		
	Great Britain.	*Continent.*	*Total.*	*Great Britain.*	*Continent.*	*Total.*
Spinners' stock Oct 1.	56,	493,	549,	31,	183,	214,
Takings in October...	273,	238,	511,	245,	239,	484,
Total supply.....	329,	731,	1,060,	276,	422,	698,
Consump. Oct., 4 wks.	276,	360,	636,	264,	344,	608.
Spinners' stock Nov. 1	53,	371,	424,	12,	78,	90,
Takings in November.	325,	373,	698,	318,	377,	695,
Total supply.....	378,	744,	1,122,	330,	455,	785,
Consump. Nov., 4 wks.	276,	360,	636,	264,	344,	608.
Spinners' stock Dec. 1	102,	384.	486,	66,	111,	177.
Takings in December.	442,	600,	1,042,	372,	584,	956,
Total supply.....	544,	984,	1,528,	438.	695,	1,133,
Consump. Dec., 5 wks.	345,	450.	795,	330,	430,	760,
Spinners' stock Jan. 1	199,	534,	733,	108,	265.	373,
Takings in January..	334,	466,	800,	322,	503,	825,
Total supply.....	533,	1,000.	1,533,	430,	768,	1,198,
Consump. Jan., 4 wks.	276,	368,	644,	268,	352,	620.
Spinners' stock Feb. 1	257,	632,	889,	162,	416,	578,
Takings in February.	315,	454,	769,	302,	453,	755,
Total supply.....	572,	1,086,	1,658,	464,	869,	1,333,
Consump. Feb., 4 wks.	276,	368,	644,	268,	352,	620,
Spinners' stock Mch.1	296,	718,	1,014,	196,	517,	713,
Takings in March.....	333,	555,	888,	442,	495,	937,
Total supply.....	629,	1,273,	1,902,	638,	1,012,	1,650,
Consump. Mar., 5 wks	345,	460,	805,	335,	440,	775,
Spinners' stock Apr. 1	284,	813,	1,097.	303,	572,	87 5

The comparison with last year is made more striking by bringing together the above totals and adding the average weekly consumption up to this time for the two years.

Oct. 1 to April 1. Bales of 500 lbs. each, 000s omitted.	1898-99.			1897-98.		
	Great Britain	*Continent.*	*Total.*	*Great Britain*	*Continent.*	*Tota.*
Spinners' stock Oct.1.	56,	493,	549,	31,	183,	214
Takings to April 1...	2,022,	2,686,	4,708,	2,001,	2,651.	4.652,
Supply.....	2,078,	3,179,	5,257,	2,032,	2,834,	4,866
Consumpt'n,26 weeks	1,794,	2,366,	4,160	1,729,	2,262,	3,991,
Spinners' stock Apr.1	284	813	1,097,	303	572,	875
Weekly Consumption. 00s omitted.						
In October.....	69,0	90,0	159,0	66,0	86,0	152,(
In November.	69,0	90,0	159,0	66,0	86,0	152,(
In December	69,0	90,0	159,0	66,0	86,0	152,0
In January	69,0	92,0	161,0	67,0	88,0	155 0
In February	69,0	92,0	161,0	67,0	88,0	155,0
In March	69,0	92,0	161.0	67.0	88.0	155.

The foregoing shows that the weekly consumption is now 161,000 bales of 500 pounds each, against 155,000 bales of like weights at the corresponding time last year. The total spinners' stocks in Great Britain and on the Continent have increased 83,000 bales during the month, and are now 222,000 bales more than at the same date last season.

GOVERNMENT WEEKLY COTTON REPORT.—Mr. James Berry, Chief of the Climate and Crop Bureau of the Agricultural Department, made public on Tuesday the following telegraphic reports on the crops in the Southern States for the week ending April 17.

VIRGINIA.—Week favorable for farm work and crop growth.

NORTH CAROLINA.—Extremely favorable week; dry and warm, encouraging active work everywhere; much plowing done; patches of cotton planted in one county only.

SOUTH CAROLINA.—Weather favorable for preparing lands and for growing crops; some cotton planted.

GEORGIA.—Under more seasonable conditions farm work has progressed rapidly; cotton planting being pushed in central and southern counties.

FLORIDA.—Early part week unfavorable, latter part warmer; deficient rainfall; favorable changes latter part of week; seeding for cotton continues.

ALABAMA.—Very favorable week; much cotton planted in southern and middle counties, and early-planted coming up.

MISSISSIPPI.—Favorable for all kinds of farm work; little cotton planted to date, although some is being put in in southern and central counties.

LOUISIANA.—Crop outlook more favorable than at any time since February; cotton planting in progress.

TEXAS.—Warm week, generally favorable for farming operations, which are behind; excellent rains just as needed in most sections, although insufficient in some localities; cotton planting nearing completion in southern portion and crop coming up to good stands; planting well under way in northern portion and early-planted coming up in central portion.

ARKANSAS.—Weather conditions favorable for farm work; plowing and planting progressing; preparations for cotton planting progressing, but little has been planted, and in some sections none.

TENNESSEE.—Favorable temperature and sunshine; rapid progress in farm work, but drying winds hardened the soil, causing it to break up badly; some cotton planted in western section.

OKLAHOMA.—Cotton planting just begun.

MISSOURI.—Week exceptionally favorable for farm work.

These reports on cotton are summarized by the Department as follows:

The week has been by far the most favorable of the season, and rapid progress has been made with farming operations, which have been much delayed as a result of the unusually backward season. A little cotton has been planted over the northern portion of the cotton belt; over the southern and central portions planting has been vigorously pushed during the week, and the early-planted is coming up over the southern portion of the East Gulf States. In Southern Texas cotton planting is nearing completion and good stands are reported; the early-planted is coming up in Central Texas, and planting is well advanced in the northern part of the State.

SHIPPING NEWS.—As shown on a previous page, the exports of cotton from the United States the past week have reached 46,769 bales. The shipments in detail, as made up from mail and telegraphic returns, are as follows:

	Total bales.
NEW YORK—To Liverpool, per steamer Cevic, 4,269 upland and 200 Sea Island	4,469
To Hull, per steamer Francisco, 72	72
To Manchester, per steamer Beechley, 679 upland and 577 Sea Island	1,256
To Havre, per steamers Britannic, 100....La Bretagne, 17 Sea Island	117
To Bremen, per steamers Koenigen Luise, 4,279....Lahn, 271	4,550
To Antwerp, per steamer British King, 875	875
To Genoa, per steamer Saale, 643	643
To Naples, per steamer Saale, 436	436
To Hong Kong, per steamer Dieke Rickmers, 56	56
NEW ORLEANS—To Liverpool—April 19—Steamer Floridian, 3,103	3,103
To Bremen—April 17—Steamer Montrose, 7,331	7,331
To Hamburg—April 17—Steamer Montrose, 400	400
To Copenhagen—April 15—Steamer Krongborg, 1,010	1,010
GALVESTON—To Havre—April 19—Steamer Carolina, 1,676	1,676
To Hamburg—April 15—Steamer Incharran, 170....April 17—Steamer Glanton, 615....April 18—Steamer Tasso, 872	1,657
To Rotterdam—April 19—Steamer Dargai, 724	724
NEWPORT NEWS—To Liverpool—April 15—Steamer Shenandoah, 651	651
NORFOLK—To Hamburg—April 17—Steamer Horda, 57	57
BOSTON—To Liverpool—April 13—Steamer Ottoman, 56..... April 14—Steamer Catalonia, 820....April 18—Steamers Canada, 1,424 upland and 26 Sea Island; Kansas, 1,033.	3,369
To Yarmouth—April 17—Steamer Boston, 111	111
BALTIMORE—To Liverpool—Apr. 13—Steamer Ulstermore, 800 April 14—Steamer Pinemore, 1,508 upland and 147 Sea Island	2,455
To Bremen—April 19—Steamer Dresden, 3,079	3,079
To Rotterdam—April 13—Steamer Durango, 669	669
PORTLAND, ME.—To Liverpool—April 13—Steamer Georgian, 1,201	1,201
SAN DIEGO, CAL.—To Japan—April 15—Steamer Shantung, 4,547	4,547
SEATTLE—To Japan—Apr. 15—Steamer Idzumi Maru, 2,225	2,225
Total	46,769

The particulars of the foregoing shipments, arranged in our usual form, are as follows.

	Great Brit'n.	*French ports.*	*Germany.*	*Oth. Europe North.*	*Oth. Europe South.*	*Mexico, &c.*	*Japan.*	*Total.*
New York.	5,797	117	4,550	875	1,079	56	.....	12,474
N. Orleans.	3,103	.....	7,731	1,010	.....	.....	.....	11,844
Galveston.	.....	1,676	1,657	724	.....	.....	.....	4,057
Norfolk....	.....	.....	57	.....	.....	.....	.....	57
N'p't News	651	.....	.....	.....	.....	.....	.....	651
Boston	3,369	.....	.....	.....	.....	111	.....	3,480
Baltimore.	2,455	.....	3,079	699	.....	.....	.....	6,233
Portl'd, Me.	1,201	.....	.....	.....	.....	.....	.....	1,201
San Diego.	.....	.....	.....	.....	.....	.....	4,547	4,547
Seattle.....	.....	.....	.....	.....	.....	.....	2,225	2,225
Total....	16,576	1,793	17,074	3,308	1,079	167	6,772	46,769

To Japan since September 1 shipments have been 97,610 bales from Pacific Coast, 15,073 bales from New Orleans, 13,960 bales from Galveston and 200 bales from New York.

Cotton freights at New York the past week have been as follows.

	Satur.	*Mon.*	*Tues.*	*Wednes.*	*Thurs.*	*Fri.*
Liverpool, April.c.	12½*	12½*	12½*	12½*	12½*	12½*
Havre, asked.....c.	25†	22½†	22½†	22½†	22½†	22½†
Bremen.....c.	19@20	19@20	19@20	19@20	19@20	19@20
Hamburg.....c.	22	20	20	20	20	20
Amsterdam.....c.	25	25	25	25	25	25
Rotterdam.....c.	25	25	25	25	25	25
Reval, v. Hamb..c.	28	28	28	28	28	28
Do v. Hull...c.	28	28	28	28	28	28
Do v. Lond'n.c.	28	28	28	28	28	28
Genoa.....c.	18@20	18@20	18@20	18@20	18@20	18@20
Trieste, direct...c.	24	24	24	24	24	24
Antwerp.....c.	20	20	20	20	20	20
Ghent, v. Antw'p.c.	26	26	26	26	26	26

Quotations are cents per 100 lbs. unless otherwise stated.
* 15 cents May. † 22½ cents prompt.

LIVERPOOL.—By cable from Liverpool we have the following statement of the week's sales, stocks, &c., at that port.

	Mch. 30.	*April 7.*	*April 14*	*April 21.*
Sales of the week.....bales.	46,000	44,000	57,000	62,000
Of which exporters took...	5,000	2,000	2,200	2,000
Of which speculators took.	100	.....	100	300
Sales American	43,000	42,000	51,000	58,000
Actual export.....	12,000	10,000	12,000	7,000
Forwarded.....	48,000	48,000	66,000	59,000
Total stock—Estimated.....	1,727,000	1,718,000	1,676,000	1,645,000
Of which American—Estm'd	1,640,000	1,632,000	1,592,000	1,561,000
Total import of the week.....	37,000	48,000	35,000	35,000
Of which American.....	27,000	42,000	24,000	28,000
Amount afloat.....	83,000	88,000	85,000	65,000
Of which American.....	78,000	80,000	80,000	60,000

The tone of the Liverpool market for spots and futures each day of the week ending April 21 and the daily closing prices of spot cotton, have been as follows.

Spot.	Sat'day.	Monday.	Tuesday.	Wed'day.	Thursd'y	Friday.
Market, 1:45 P. M.	Quiet.	Harden'g.	Steady.	Fair business doing.	Steady.	Easier.
Mid. Upl'ds.	3 11/32	3 3/8	3 3/8	3 3/8	3 3/8	3 3/8
Sales.....	8,000	10,000	10,000	10,000	10,000	10,000
Spec. & exp.	500	500	500	500	500	500
Futures. Market, 1:45 P. M.	Steady.	Steady at 1-64 advance.	Barely steady at 1-64 adv.	Steady at partially 1-64 dec.	Quiet.	Quiet.
Market, 4 P. M.	Steady.	Steady.	Quiet.	Quiet but steady.	Quiet.	Steady.

The prices of futures at Liverpool for each day are given below. Prices are on the basis of Uplands, Low Middling clause, unless otherwise stated.

☞ *The prices are given in pence and 64ths. Thus:* 2 63 *means* 2 63-64d., *and* 3 01 *means* 3 1-64d.

April 15 to April 21.	Sat.		Mon.		Tues.		Wed.		Thurs.		Fri.	
	12½ P.M.	1 P.M.	1:45 P.M.	4 P.M.	1:45 P.M.	4 P.M.	1:45 P.M.	4 P.M.	1:45 P.M.	4 P.M.	1:45 P.M.	4 P.M.
	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
April.....	3 18	3 18	3 20	3 20	3 20	3 20	3 19	3 19	3 19	3 19	3 19	3 20
April-May..	3 18	3 18	3 20	3 20	3 20	3 20	3 19	3 19	3 19	3 19	3 19	3 20
May-June...	3 18	3 18	3 20	3 20	3 20	3 20	3 19	3 19	3 19	3 19	3 19	3 20
June-July..	3 18	3 19	3 20	3 20	3 21	3 20	3 20	3 19	3 20	3 20	3 20	3 20
July-Aug...	3 18	3 18	3 20	3 20	3 21	3 20	3 20	3 19	3 20	3 20	3 20	3 20
Aug.-Sept...	3 18	3 18	3 20	3 20	3 21	3 20	3 20	3 19	3 19	3 20	3 19	3 20
Sept.-Oct...	3 18	3 18	3 20	3 20	3 20	3 20	3 19	3 19	3 19	3 19	3 19	3 19
Oct.-Nov....	3 17	3 17	3 19	3 19	3 20	3 19	3 19	3 18	3 18	3 19	3 19	3 19
Nov.-Dec...	3 17	3 17	3 19	3 19	3 19	3 19	3 18	3 18	3 18	3 18	3 18	3 19
Dec.-Jan....	3 17	3 17	3 19	3 19	3 19	3 19	3 18	3 18	3 18	3 18	3 18	3 19
Jan.-Feb....	3 17	3 17	3 19	3 19	3 20	3 19	3 19	3 18	3 18	3 18	3 18	3 18
Feb.-Mch...	3 18	3 18	3 19	3 19	3 20	3 19	3 19	3 18	3 19	3 19	3 19	3 19

BREADSTUFFS.

FRIDAY, April 21, 1899.

There has been a firmer market for wheat flour, sellers holding for higher prices owing to an advance in the values for the grain. At the increased costs, however, the volume of business transacted has been of only very moderate proportions, as buyers as a rule have been disposed to confine their purchases to immediate wants. In a few instances there have been some sellers who have quietly shaded asked prices to effect sales. Exporters have shown little disposition to trade, as they have few orders. City mills have had a limited sale at slightly higher prices. Rye flour has been quiet but steady. Corn meal has had only a moderate sale prices have been well maintained.

Speculation in wheat for future delivery has been fairly active at advancing prices, particularly for the distant deliveries. The strengthening feature has been numerous; reports received from the winter-wheat belt stating that considerable damage had been done to the crop by the severe weather experienced early in the spring. At the higher prices, however, there has been free selling by outside longs to realize profits, and this has had a tendency to hold the demand in check to some extent. Weather conditions latterly have been favorable, and the fact that within the past week good progress has been made in the preparations for the spring wheat crop also has had its influence in holding the upward tendency to values in check. Foreign markets have been slow to respond to the advance in prices, and exporters have be en slow to make purchases of actual wheat other than for opening of navigation on the cut freight rates. To-day there was a fairly active market. Early in the day the tone held steady, but toward the close, under realizing sales, prices declined, and the close showed prices ⅝@1¼ lower for the day. The spot market has been active at lower prices. Exporters have been free buyers. The sales reported here and at outports were 960,000 bushels, of which about one-half were confirmed.

DAILY CLOSING PRICES OF NO. 2 RED WINTER IN NEW YORK.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Cash wheat f. o. b.....	83⅛	83¼	83⅝	84⅛	83½	83⅜
May delivery in elev....	78½	78¼	78⅝	79⅝	79	78⅜
July delivery in elev.....	78¼	78¾	79	80⅛	79¼	78⅜
Sept. delivery in elev....	76¾	77⅝	78¼	79⅝	79	77¾
Dec. delivery in elev....	....	....	79¼	80⅛	80	79⅛

DAILY CLOSING PRICES OF NO. 2 SPRING IN CHICAGO.

	Sat.	Mon	Tues.	Wed.	Thurs.	Fri.
May delivery in elev.....	72⅝	73⅜	73⅝	74⅞	74 1/16	73⅜
July delivery in elev.....	73½	74½	74⅞	76¼	75¼	74⅜
Sept. delivery in elev....	....	73⅝	74⅛	76	74¾	73⅞

Indian corn futures have been quiet, but there has been a fractional advance in prices. Early in the week a large decrease in the supply in sight, a light movement of the crop and a good export inquiry stimulated something of a demand from shorts to cover contracts. Subsequently, however, increased pressure by recent buyers to sell, prompted by the talk of an increase in the acreage for the new crop, had a weakening influence, and most of the improvement was lost. Business in the spot market has been active at slightly higher prices. Exporters have been good buyers. To-day the market was quiet and prices weakened slightly. The spot market was active, as exporters continued buyers. Sales here and at outports were 750,000 bushels.

DAILY CLOSING PRICES OF NO. 2 MIXED CORN IN NEW YORK.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
Cash corn f. o. b.....	44⅛	44¾	44⅝	44¾	44½	44⅜
May delivery in elev....	40⅛	40½	40⅜	40½	40¼	40⅛
July delivery in elev.....	40⅛	40½	40⅜	40½	40¼	39¾

DAILY CLOSING PRICES OF NO. 2 MIXED CORN IN CHICAGO.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
May delivery in elev.....	34¾	35¼	35⅛	35¼	35	34⅜
July delivery in elev....	35⅜	35¾	35⅝	35⅞	35 9/16	3[illegible]
Sept. delivery in elev....	36	36⅜	36⅛	36⅜	36⅛	35½

Oats for future delivery at the Western market have been only moderately active. Early in the week, on a light crop movement, a small decrease in the supply in sight and sympathy with the rise in other grains, prices advanced slightly. Subsequently, however, following the reaction in corn, the improvement in prices was lost. Business in the spot market has been more active at steady prices. Exporters have been fair buyers. To-day the market was quiet but steady. The spot market was moderately active at unchanged prices. No export sales were reported.

DAILY CLOSING PRICES OF OATS IN NEW YORK.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri
No. 2 mixed in elev.....	33¼	33¼	33¼	33¼	33¼	33¼
No. 2 white in elev.....	36	36	36	36	36	36

DAILY CLOSING PRICES OF NO. 2 MIXED OATS IN CHICAGO.

	Sat.	Mon.	Tues.	Wed.	Thurs.	Fri.
May delivery in elev....	26⅝	26⅞	26⅞	26¾	26⅝	26⅝
July delivery in elev.....	24¾	25	24⅞	24⅞	24⅝	24⅝
Sept. delivery in elev....	....	23¼	23⅛	23⅛	23	22½

Rye has been firmer but quiet. Exporters' limit has been too low to admit of large sales. Barley has been held at higher prices.

Following are the closing quotations:

FLOUR.

Fine.....	$2 20 @2 25	Patent, winter.....	$3 60 @3 90
Superfine.....	2 40 @2 50	City mills, extras..	4 50 @4 75
Extra, No. 2.....	2 60 @2 70	Rye flour, superfine	3 00 @3 40
Extra, No. 1.....	2 65 @3 00	Buckwheat flour...	.... @ ....
Bakers' extra.....	2 85 @3 35	Corn meal—	
Straights.....	3 40 @3 70	Western, etc.....	2 05 @2 10
Patent, Spring.....	3 90 @4 65	Brandywine	2 15

[Wheat flour in sacks sells at prices below those for barrels.]

GRAIN.

Wheat—	c. c.	Corn, per bush—	c. c.
Hard Duluth, No. 1	85⅝@87⅜	Western mixed.....	41 @44⅜
N'th'n Duluth, No. 1	81⅞@85⅜	No. 2 mixed.....	41⅜@44⅜
Red Winter, No. 2..	81⅞@83⅜	Western Yellow.....	42¼@44⅞
Hard Man., No. 1..	82⅞@85⅜	Western White.....	.... @ ....
Oats—Mix'd, per bsh.	32½@34½	Rye—	
White.....	35 @38½	Western, per bush.	60¾@66½
No. 2 mixed.....	33 @34¼	State and Jersey....	62 @66
No. 2 white.....	36 @37	Barley—Western	45 @55
		Feeding	43½@44

GOVERNMENT WEEKLY GRAIN REPORT.—Mr. James Berry, Chief of the Climate and Crop Bureau of the Agricultural Department, made public on Tuesday the telegraphic reports on the grain crops in the various States for the week ending April 17, summarizing them as follows:

Corn planting is nearly completed in the Gulf States, including Arkansas, and is in progress in the central portions of Missouri and Kansas. East of the Mississippi River practically no corn has been planted north of Tennessee and North Carolina. In Georgia and Texas much replanting has been necessary, while over the central portion of the Gulf States the stands are generally reported good.

The reports generally indicate quite a decided improvement in winter wheat as compared with the unfavorable conditions reported at the close of the previous week in the principal winter-wheat States east of the Rocky Mountains. Good growth is also reported in Oregon and the prospect of a heavy crop in California continues excellent, while the outlook in Washington remains unfavorable, owing to continued cold and wet weather.

Rapid progress has been made with the seeding of spring wheat, which is now well advanced over the southern portion of the spring-wheat region, a little having been sown as far north as North Dakota.

Oat seeding, which up to the close of the previous week was confined to the States south of the Ohio and Missouri rivers, is now well advanced in Illinois, and is in progress in Indiana and the Middle Atlantic States. A general improvement in the condition of oats in the Southern States is reported.

The movement of breadstuffs to market as indicated in the statements below is prepared by us from the figures collected by the New York Produce Exchange. The receipts at Western lake and river ports for the week ending Apr. 15, and since Aug. 1, for each of the last three years, have been:

Receipts at—	Flour.	Wheat.	Corn.	Oats.	Barley.	Rye.
	Bbls.196lbs	Bush.60lbs	Bush.56lbs	Bush.32lbs	Bush.48lbs	Bu.56 lbs.
Chicago.....	112,116	293,659	1,058,551	1,103,850	150,650	32,975
Milwaukee..	30,150	141,400	177,650	98,400	58,650	18,200
Duluth	34,715	140,406	16,881	.....	465	1,646
Minneapolis.	3,239	908,000	44,700	73,880	10,800	3,900
Toledo.....	18,700	96,930	101,390	49,000	24,000	20,000
Detroit	1,800	35,593	25,019	33,442	7,000	2,798
Cleveland ...	.....	62,398	101,152	103,115	....	.....
St. Louis	24,415	55,673	283,625	293,435	3,000	1,700
Peoria	7,950	10,350	184,750	146,700	22,500	600
Kansas City.	.....	181,000	121,000	20,000	.....	.....
Tot.wk.'99.	233,085	1,905,409	2,104,718	1,921,822	277,065	82,819
Same wk.'98.	168,482	1,583,530	2,806,694	2,304,611	374,677	104,315
Same wk.'97.	174,474	2,028,150	1,449,777	1,791,437	326,567	36,997
Since Aug. 1.						
1898-99.....	10,867,841	237,600,063	163,581,530	126,114,947	32,747,747	9,045,357
1897-98.....	8,092,179	186,669,557	178,769,985	138,128,404	31,943,731	9,052,621
1896-97.....	8,351,180	134,489,734	119,324,243	128,877,532	34,334,497	6,134,546

The receipts of flour and grain at the seaboard ports for the week ended April 15, 1899, follow:

Receipts at—	Flour, bbls.	Wheat, bush.	Corn, bush.	Oats, bush.	Barley, bush.	Rye, bush.
New York	134,789	9?,?25	90,675	765,800	39,600	7,800
Boston	41,118	26,012	221,303	218,980	550	....
Montreal	6,748	10,897	3,850	88,470	....	....
Philadelphia	51,512	58,552	61,445	39,981	2,400	....
Baltimore	92,347	117,751	607,134	141,799	....	17,825
Richmond	2,617	9,870	26,044	11,848	....	....
New Orleans*	9,470	59,000	45,6?2	42,745	....	....
Newport News	30,890	....	273,826	....	....	....
Norfolk	....	46,000	41,857	....	....	....
Galveston	....	141,000	30,960	7,000	....	....
Portland, Me.	8,565	79,903	....	9,600	....	....
Pensacola	350	40,000	....	....	....	....
St. John, N. B.	12,305	109,279	34,925	160,830	....	2,156
Total week	390,654	805,189	1,537,241	1,487,004	42,551	27,781
Week 1898	354,830	1,532,891	5,119,446	2,246,015	30,985	369,691

*Receipts do not include grain passing through New Orleans for foreign ports on through bills of lading.

Total receipts at ports from Jan. 1 to April 15 compare as follows for four years:

Receipts of—		1899.	1898.	1897.	1896.
Flour	bbls.	6,439,119	5,876,964	4,597,118	3,307,878
Wheat	bush.	30,187,203	22,617,817	5,972,146	3,678,152
Corn	"	49,616,829	62,038,407	69,103,261	19,848,941
Oats	"	17,671,182	28,951,152	16,707,254	12,651,056
Barley	"	1,141,415	1,892,962	2,915,420	2,323,791
Rye	"	2,130,861	3,790,854	1,547,837	365,986
Total grain	"	100,747,499	127,291,212	96,245,918	38,862,926

The exports from the several seaboard ports for the week ending April 15, 1899, are shown in the annexed statement:

Exports from—	Wheat, bush.	Corn, bush.	Flour, bbls.	Oats, bush.	Rye, bush.	Peas, bush.	Barley, bush.
New York	96,089	523,121	69,962	396,412	39,534	1,286	....
Boston	40,167	465,360	35,905	85,214	....	....	....
Portland, Me.	79,903	....	8,565	9,600	....	41,507	....
Philadelphia	....	119,909	84,036	....	....	....	....
Baltimore	32,000	89?,458	19,167	42,856	34,283	....	....
New Orleans	....	176,606	1,634	175	....	....	....
Norfolk	46,000	42,857	....	....	....	....	....
Newp'rt News	....	273,826	30,890	....	....	....	....
Galveston	39,000	....	....	....	....	....	....
Pensacola	40,000	....	350	....	....	....	....
St. John, N. B.	109,279	33,925	12,305	160,830	2,156	32,588	....
Total week	475,438	2,026,152	262,812	695,087	75,973	75,381	....
Same time '98	1,749,645	4,511,134	271,736	1,443,311	360,445	122,114	79,47?

The destination of these exports for the week and since September 1, 1898, is as below.

Exports for week and since Sept. 1 to—	Flour. Week Apr. 15. bbls.	Flour. Since Sept. 1, 1898. bbls.	Wheat. Week Apr. 15. bush.	Wheat. Since Sept. 1, 1898. bush.	Corn. Week Apr. 15 bush.	Corn. Since Sept. 1, 1898 bush.
United Kingdom	118,369	7,838,918	317,274	51,606,685	1,208,117	51,631,814
Continent	39,912	1,901,407	158,164	42,181,115	1,301,491	56,783,898
S. & C. America	29,005	807,896	....	193,890	1,814	71,886
West Indies	31,457	848,252	....	....	11,730	558,066
Br. N. Am. Colo's	8,044	164,231	....	....	2,770	191,480
Other countries	175	286,306	....	527,982	230	1,006,079
Total	262,812	11,844,306	475,438	94,509,072	2,526,152	110,284,571
Total 1898	271,736	9,785,899	1,749,645	81,909,650	4,511,134	120,901,281

The visible supply of grain, comprising the stocks in granary at the principal points of accumulation at lake and seaboard ports, April 15, 1899, was as follows:

In store at—	Wheat, bush.	Corn, bush.	Oats, bush.	Rye, bush.	Barley, bush.
New York	2,615,000	531,000	714,000	55,000	31,000
Do afloat	....	....	....	....	....
Albany	....	29,000	40,000	....	....
Buffalo	581,000	....	....	4,000	213,000
Do afloat	....	....	....	....	....
Chicago	4,849,000	11,969,000	1,89?,000	384,000	797,000
Do afloat	215,000	2,300,000	2,132,000	147,000	166,000
Milwaukee	32,000	1,000	4,000	5,000	84,000
Do afloat	218,000	1,280,000	778,000	300,000	....
Duluth	10,707,000	5,571,000	2,080,000	308,000	488,000
Do afloat	268,000	....	....	....	....
Toledo	321,000	481,000	131,000	2,000	....
Do afloat	....	....	....	....	....
Detroit	354,000	371,000	4,000	4,000	7,000
Do afloat	....	....	....	....	....
Oswego	....	70,000	....	....	....
St. Louis	473,000	340,000	55,000	3,000	12,000
Do afloat	....	....	....	....	....
Cincinnati	....	....	46,000	15,000	51,000
Boston	183,000	912,000	84,000	....	....
Toronto	32,000	....	16,000	....	15,000
Montreal	18,000	18,000	544,000	8,000	7,000
Philadelphia	104,000	311,000	151,000	....	....
Peoria	7,000	456,000	284,000	1,000	19,000
Indianapolis	81,000	168,000	34,000	....	....
Kansas City	906,000	485,000	9,000	18,000	....
Baltimore	326,000	819,000	314,000	82,000	....
Minneapolis	8,774,000	2,8?7,000	2,336,000	54,000	41,000
On Mississippi River	....	200,000	....	....	....
On Lakes	....	....	....	....	....
On canal and river	....	....	....	....	....
Total Apr 15, 1899	30,508,000	2?,786,000	11,188,000	1,386,000	1,936,000
Total Apr. 8, 1899	30,481,000	31,961,000	11,370,000	1,4?4,000	2,09?,000
Total Apr. 16, 1898	29,155,000	31,917,000	12,746,000	2,076,000	1,?96,000
Total Apr. 17, 1897	36,979,000	24,103,000	12,657,000	2,680,000	3,293,000
Total Apr 18, 1896	53,453,000	17,170,000	9,483,000	1,518,000	1,037,006

THE DRY GOODS TRADE

NEW YORK, FRIDAY, P. M., April 21, 1899

The general run of business in the market showed no change of any moment until near the close of the week, when there was an upward movement in the bleached cottons division. Coming after several weeks of quiet and indifferent demand, this action on the part of sellers was a surprise to the trade, and its effect upon general sentiment has been quite noticeable. It has corrected certain irregularities in prices which have recently developed and encouraged sellers to take a more favorable view of the outlook. The weather has improved of late, and the effect is seen in some increase in the volume of business passing with jobbers and retailers, and there should be a good supplementary business coming forward for the balance of the season. In the woolen goods division the demand has been uniformly quiet. Silks strong, with upward tendency. Collections are satisfactory.

WOOLEN GOODS.—The demand for men's-wear heavy-weight woolens and worsteds has not expanded to any material extent during the past week, and the aggregate volume of business doing is still unsatisfactory, particularly in fancy lines of woolens. Serges are as a rule well situated in both heavy and light-weights, and the latter have a hardening tendency for quick deliveries. Clay worsteds in generally fair shape. There has been no quotable change in prices, but fancy heavy-weights are somewhat irregular. Business in overcoatings is moderate at unchanged prices. Cloakings generally firm. Dress goods have ruled steady, but the demand shows a falling off. Flannels and blankets in moderate request at firm prices.

DOMESTIC COTTON GOODS.—The exports of cotton goods from this port for the week ending April 17 were 12,597 packages, valued at $423,380, their destination being to the points specified in the tables below:

NEW YORK TO APRIL 17.	1899. Week.	1899. Since Jan. 1.	1898. Week.	1898. Since Jan. 1.
Great Britain	48	763	48	1,129
Other European	6	319	32	416
China	8,310	88,800	6,359	45,263
India	......	1,314	471	4,461
Arabia	1,388	17,302	2,252	12,762
Africa	986	5,281	90	5,768
West Indies	804	9,238	397	4,457
Mexico	161	1,596	84	1,372
Central America	228	2,681	166	2,103
South America	516	16,506	838	14,892
Other Countries	150	3,019	170	2,342
Total	12,597	146,819	10,907	94,965
China, via Vancouver*	......	6,742	......	1,700
Total	12,597	153,561	10,907	96,665

* From New England mill points direct.

The value of the New York exports for the year to date has been $5,034,499 in 1899, against $3,352,555 in 1898.

The price of Lonsdale 4-4 bleached has been advanced ¼c. to 6¼c. (long price) and of Fruit of the Loom ¼c. to 6¼c. net, and the tone of the market is decidedly firmer for other lines of bleached cottons. In brown sheeting and drills the home demand has been limited, but there is a noticeable increase in the inquiries on export account for heavy-weights. Prices generally well maintained. Wide sheetings, cotton flannels and blankets and quilts quietly steady. Denims in light supply and firm. Ticks also firm, and other coarse, colored cottons quiet but steady at previous prices. Kid-finished cambrics and cotton linings generally are in quiet demand in a steady market. Prints steady in both fancy and staple lines, and moderate business passing. Dark-printed flannel effects selling well for fall. Ginghams are firm throughout. Print cloths continue inactive, with regulars unchanged at 2¾c.

FOREIGN DRY GOODS.—Dress goods in woolen and worsted makes sell in moderate quantities for fall; prices steady. Silk very firm and tending upwards. Ribbons quiet. Linens dull. Laces in moderate request. Burlaps steady, with limited sales.

Importations and Warehouse Withdrawals of Dry Goods

The importations and warehouse withdrawals of dry goods at this port for the week ending April 20, 1899, and since January 1, 1899, and for the corresponding periods of last year are as follows:

IMPORTS ENTERED FOR CONSUMPTION FOR THE WEEK AND SINCE JANUARY 1, 1899, AND 1898.

	Week Ending April 20, 1899. Pkgs.	Week Ending April 20, 1899. Value. $	Since Jan. 1, 1899. Pkgs.	Since Jan. 1, 1899. Value. $	Week Ending April 21, 1898. Pkgs.	Week Ending April 21, 1898. Value. $	Since Jan. 1, 1898. Pkgs.	Since Jan. 1, 1898. Value. $
Manufactures of—								
Wool	573	97,981	13,701	3,814,129	414	80,521	15,801	3,750,892
Cotton	2,101	497,588	35,390	9,077,116	1,774	405,431	33,142	7,888,681
Silk	600	686,541	33,438	11,378,527	1,170	510,044	22,348	10,375,616
Flax	1,660	215,178	23,414	3,780,819	1,685	204,820	23,265	3,501,771
Miscellaneous	18,207	218,140	217,524	4,226,777	7,242	208,114	154,389	4,231,417
Total	23,141	1,715,378	313,522	31,772,362	12,285	1,408,930	248,945	29,748,377
WAREHOUSE WITHDRAWALS THROWN UPON THE MARKET.								
Manufactures of—								
Wool	138	31,609	3,680	1,017,909	95	31,625	2,821	970,925
Cotton	282	54,806	6,982	1,815,103	269	72,673	5,156	1,372,560
Silk	123	55,489	2,232	1,174,084	103	54,148	2,195	1,221,839
Flax	512	61,377	6,418	880,456	672	58,43?	7,448	770,441
Miscellaneous	15,951	67,090	233,461	1,088,268	6,321	35,109	62,872	698,252
Total withdrawals	17,006	270,571	252,723	5,940,770	7,461	251,989	80,492	5,034,017
Ent'd for consump.	23,141	1,715,378	313,522	31,772,362	12,235	1,408,930	248,945	29,748,377
Total marketed	40,147	1,985,949	566,245	37,713,132	19,696	1,660,919	329,437	34,782,394
IMPORTS ENTERED FOR WAREHOUSE DURING SAME PERIOD.								
Manufactures of—								
Wool	56	21,772	3,336	903,618	183	47,742	5,256	1,655,3?0
Cotton	144	35,584	6,460	1,646,018	365	107,380	5,739	1,507,458
Silk	84	36,809	2,078	1,098,694	164	86,389	2,460	1,449,314
Flax	200	55,304	4,517	728,437	566	72,504	10,173	1,133,177
Miscellaneous	9,150	52,188	263,825	1,114,219	15,619	79,741	93,638	866,937
Total	9,694	201,717	280,116	5,484,990	16,877	393,765	117,266	6,612,190
Ent'd for consump.	23,141	1,715,378	313,522	31,772,362	12,235	1,408,930	248,945	29,748,377
Total imports	32,835	1,917,095	593,638	37,257,348	29,112	1,802,695	366,211	36,360,573

STATE AND CITY DEPARTMENT.

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Alabama.—*Extra Session of Legislature.*—The Governor on April 20, 1899, issued a call for an extra session of the Legislature for the purpose of repealing the Constitutional Convention Act passed by the last Legislature.

Arkansas.—*Legislature Adjourns.*—The Thirty-second General Assembly of this State adjourned on April 19, 1899.

Attica, Kan.—*Bonds Compromised.*—We take the following dispatch from Attica, dated April 15, 1899, from the Kansas City "Star:" "The old sugar mill bond deal has been compromised. An indebtedness of $33,000 has been settled for the sum of $10,000, payable in twenty years, bearing 3% interest for the first ten years, after which time yearly payments of $1,000 will be made. It was proposed for a time to move the town to avoid payment."

Colorado.—*Legislature Adjourns.*—The Legislature of this State adjourned on April 3, 1899. Among the bills passed during the session were the following: Bill to enable school districts to refund their bonded indebtedness; bill to reduce the legal rate of interest on school, county and municipal warrants from 8 to 6%; bill to enable counties to refund their bonded indebtedness; bill to enable counties to issue bonds in satisfaction of judgments, and a bill to authorize the issuance of bonds by the city of Denver for the erection of an auditorium.

Connecticut.—*Savings Bank Investments.*—The Senate Committee on Banks has reported the substitute bill regarding the investments by savings banks. The changes made by this bill were noted in the editorial columns of the STATE AND CITY SUPPLEMENT issued last Saturday. It is interesting to note that the bill as reported by the committee retains the State of Kansas amongst the other States, as heretofore. The story that the committee had decided to omit Kansas bonds had, according to the Hartford "Courant," the following basis:

"In the substitute bill before the Committee on Banks relative to savings banks investments, the present list of Western States, whose bonds are considered worthy, was retained with the exception of Kansas. This caused outside rumors of retaliation on Connecticut insurance companies doing business in Kansas. But the committee only recently noted the dropping of Kansas, has not reported the bill [it has now been reported, as stated above], and does not know but that the name was dropped inadvertently. The bill was drafted by a committee of the savings bank managers and was favored before the committee by several officers of savings banks."

Healdsburg, Cal.—*Injunction Dissolved.*—On April 3, 1899. Judge Burnett of the Superior Court handed down an opinion in the action of the Healdsburg Electric Lighting Co. against the City of Healdsburg, sustaining the demurrer of the defendant and dissolving the temporary injunction which he granted some time ago restraining the city from issuing the $80,000 5% gold water-works which were sold last August. It is thought this decision will end the litigation.

Illinois.—*Legislature Adjourns.*—The State Legislature adjourned on April 15, 1899.

Minnesota.—*Legislature Adjourns—Bonds Authorized.*—The State Legislature adjourned on April 18, 1899. Among the bills passed during the session may be mentioned the following: Senate bill No. 609, authorizing the city of Minneapolis to issue certificates of indebtedness sufficient to complete the construction of the city hall and court house; Senate bill No. 221, authorizing cities of more than 50,000 inhabitants to issue bonds to fund their floating indebtedness; Senate bill No. 662, authorizing cities of more than 50,000 inhabitants to issue certificates of indebtedness in anticipation of the collection of taxes; Senate bill No. 304 permits the issuance of bonds by the Board of Education of any independent school district for the purchase of a site and the erection thereon of a school house; Senate bill No. 390 permits the issuance of bonds for building and enlarging school houses; House bill No. 23 authorizes cities of less than 10,000 population to issue certificates of indebtedness for the purpose of re-building bridges which have been destroyed; Senate bill No. 558 provides for the issuance of bonds to fund the floating indebtedness, including judgments, of cities with less than 10,000 population; under Senate bill No. 640 cities of less than 10,000 population may issue bonds for the purchase of land for a site for a State institution, the amount being limited to $16,000; House bill No. 83 authorizes County Commissioners to issue, prior to July 1, 1899, bonds for any amount necessary to fund the floating indebtedness existing on May 1, 1899. Senate bill No. 318 provides for road bonds in any township. The Legislature also passed Senate bill No. 111, authorizing the State Capitol Commission to issue certificates of indebtedness in anticipation of the tax levy.

Interest Rate Reduced.—Senate bill No. 17 reduces the legal rate of interest from 7% to 6%, and leaves the contract rate at 10%.

Nebraska.—*Bill Regarding Interest Rate on Bond Issues and Warrants Signed.*—The Governor has signed House bill No. 55, fixing the rate of interest of city, county, township or district warrants at 7%, State warrants at 4% and bonds of counties and lesser municipal sub-divisions at 6%.

A Senate bill fixing the interest at lower rates than the above was defeated in the House, as stated in the CHRONICLE March 4, 1899.

Authority to Issue Bonds.—Senate bill No. 20 has also received the official sanction of the Governor. This bill empowers cities of the second class, villages and counties to issue bonds to refund valid outstanding bonds issued pursuant to the votes of the electors. Senate bill 120, also signed by the Governor, authorizes cities of the second class to vote bonds for the purchase and improvement of parks.

New York City.—*Legislature Passes Hempstead Bill Over Mayor's Veto.*—The State Legislature has passed over Mayor Van Wyck's veto the bill taking from the Greater New York certain territory and annexing it to the town of Hempstead, Nassau County. See CHRONICLE April 8, 1899.

New York State.—*Savings Bank Investment Bill.*—The State Legislature (both Senate and House) has passed Senator Krum's bill which enlarges the field for savings banks investments by permitting these institutions to purchase first mortgage bonds of railroad corporations outside New York State. The bill was given in full in the editorial columns of the STATE AND CITY SUPPLEMENT issued last Saturday.

Pennsylvania.—*Legislature Adjourns.*—On April 20, 1899 the legislative session of 1899 adjourned sine die shortly after 3 o'clock in the afternoon.

Spokane, Wash.—*Election to Vote on City Charter Amendments.*—On May 2, 1899, the voters of this city will vote on the question of amending several of the sections of the city charter. One of the sections (No. 161) is amended to read as follows, subject, of course, to the approval of the voters at the election:

> To secure any existing indebtedness of the city, or any indebtedness about to be incurred, the city may by ordinance authorize the issuance of bonds of the city therefor and pledge the faith and property of the city for the payment of such bonds and direct the time and manner of the payment of both principal and interest thereof, and may, from time to time, authorize the refunding of any indebtedness of the city.
>
> Said bonds shall not be sold unless they have been advertised for sale at least sixty days, and in no event shall said bonds be sold or negotiated at less than par and accrued interest.

Tennessee.—*School Bond Bill.*—A bill recently introduced in the Sebate authorizes incorporated Boards of Education in taxing districts of 60,000 or more inhabitants to issue bonds for school purposes.

Texas.—*Bond Legislation.*—A bill has passed both houses of the Texas Legislature requiring all original bond issues, both city and county, to be submitted to a vote of the people of the municipality issuing the bonds.

County School Fund Investments.—The State Senate has passed Davidson's bill authorizing the several counties in this State to invest the permanent school fund belonging to such counties in their own bonds and to use the proceeds thereof for general purposes and to make the county liable for such investments.

Permanent School Fund Investments.—The Legislature has passed the bill enlarging the power and authority of the State Board of Education. As stated in the CHRONICLE of March 18, 1899, this bill permits the board to invest the permanent school fund in city bonds in addition to United States, State and county bonds heretofore permitted. The board is also authorized to purchase, in its discretion, bonds bearing as low a rate of interest as 3%, whereas the minimum rate before was 5%. This will practically shut out all outside investors in these securities.

Wallingford (Conn.) Central School District.—*Bill Legalizing Bonds Passed.*—The State Legislature has passed a bill validating the issuance of bonds by this district.

Wilkes County, N. C.—*Bonds Valid.*—On April 13, 1899, the United States Circuit Court held that the $100,000 bonds issued in aid of the Northwestern North Carolina Railroad were a legal obligation of the county. As was stated in the CHRONICLE Nov. 26, 1898, the State Supreme Court held that the bonds were invalid, on the ground that the Act authorizing the issue was not passed in accordance with the mandatory provisions of the Constitution.

Windsor, N. Y.—*Bill Legalizing Bonds Signed.*—The Governor has signed a bill legalizing the issuance of the $20,000 3½% water bonds sold March 6, 1899, to R. B. Smith & Co., New York City, at 108·50.

Wisconsin.—*Municipal Bonds Authorized by Legislature.*—The State Assembly has concurred with the Senate in passing the bill permitting municipalities to issue bonds for the purchase and maintenance of telephone lines.

General Banking Law.—On April 18, 1899, the State Senate passed almost unanimously Mr. Parker's joint resolution for a Constitutional amendment proposing a general banking law.

Bond Calls and Redemptions.

Caldwell County, Texas.—*Bonds Canceled.*—This county has canceled $22,000 jail bonds.

Cape Girardeau Township, Cape Girardeau County (P. O. Jackson), Mo.—*Bond Redemption.*—Under authority of an order of the County Court, $5,000 (optional) railroad compromise bonds of this county and township, numbered 11 to 15, inclusive, have been ordered paid on May 1, 1899 (after which date all interest will cease), at the State Bank of St. Louis, St. Louis, Mo. Securities are in denomination of $1,000, dated May 1, 1889.

Chester, Ill.—*Bond Call.*—The City Treasurer has called for payment May 1, 1899, $1,500 bonds of this city. This, it is stated, will leave a bonded indebtedness of $30,000.

Comal County, Texas.—*Bonds Canceled.*—This county has canceled $4,000 of its outstanding court house bonds.

Fulton, Mo.—*Bond Call.*—Interest ceased on April 1, 1899, on the 6% bonds Nos. 19 and 20, each for $1,000, and dated January 1, 1890.

Jefferson County, Mont.—*Bond Call.*—The County Commissioners have called for payment May 10, 1899, the following bonds:

$40,000 6% court-house bonds, Nos. 1 to 80, inclusive, dated July 1, 1888, and maturing July 1, 1918, but now subject to call. Payment will be made by N. W. Harris & Co., Chicago.

50 000 6% funding bonds, dated 1886 and 1887, and maturing 20 years from date of issue, subject to call after 5 years. Payment will be made as follows: $35,000, bonds Nos. 73 to 92 and 122 to 171, at the office of N. W. Harris & Co., Chicago; $5, 00, Nos. 93 to 98 and 118 to 121, at the office of the County Treasurer; $10,000, Nos. 71 and 72 and 100 to 117, at the First National Bank of Butte.

Lafayette County, Mo., Freedom, Lexington, Sniabar and Washington Townships.—*Bond Calls.*—The County Treasurer called for payment April 12, 1899, the following township bonds:

Freedom Township 5% bonds, dated July 23, 1890, Nos. 15, 16 and 17, inclusive, each for $1,000.
Lexington Township 6% $1,000 bond No. 54, dated August 3, 1885.
Sniabar Township 6% bond Nos. 5 and 6, each for $1,000, dated July 23, 1890.
Washington Township 6% bond for $1,000, numbered 27 and dated Aug. 3, 1885.

Lincoln County, Kansas.—*Bond Call.*—The Treasurer of Lincoln County has given notice that $70,000 of bonds dated October 18, 1887, and maturing October 18, 1917, will be redeemed at the fiscal agency of the State of Kansas in New York City on May 15, 1899, on which date the bonds will cease to bear interest. The securities were issued in aid of the Salina Lincoln & Western Railway Company.

Marshall County, Tenn.—*Bonds Redeemed.*—Since Jan. 1, 1899, this county has paid off eleven of the $115,000 bonds which were issued in 1876 to the Duck River Valley Railroad. The payment of these bonds now leaves only $24,000 of the original amount to be paid.

Ozark County, Mo.—*Bond Call.*—This county called for payment April 15, 1899, 5% bonds Nos. 21, 22 and 23, each for $500. Bonds bear date August 20, 1889.

Sierra County (P. O. Downieville), Cal.—*Bond Call.*—County Treasurer W. I. Redding called for payment at his office on April 13, 1899, after which date all interest ceased, county bonds Nos. 19 to 25, inclusive, issued in 1883.

Bond Proposals and Negotiations this week have been as follows:

Albany, N. Y.—*Bond Bill Signed.*—The Governor has signed a bill recently passed by the State Legislature authorizing the issuance of $30,000 bonds for Beaver Park improvements.

Aspen (Col.) School District.—*Bond Sale.*—The $30,000 5% 5-20 year (optional) refunding bonds, the sale of which was postponed last February, owing to the snow blockade, have been awarded to W. J. Hayes & Sons, Cleveland, at 101·87.

Athens, Ga.—*Bond Offering.*—Proposals will be received until 12 M. May 5, 1899, for the $100,000 4% gold street-improvement bonds voted Feb. 27, 1899. Securities will bear date of July 1, 1899. Interest will be payable January 1 and July 1 at Athens or New York City, and the principal will mature $3,000 yearly on July 1 from 1900 to 1928 and $13,000 July 1, 1929. J. H. Rucker is Chairman of the Finance Committee.

The official notice of this bond offering will be found among the advertisements elsewhere in this Department.

Atlanta, Ga.—*Bonds Defeated.*—At the election held April 12, 1899, the question of issuing $200,000 4% gold bonds for the extension of water mains was defeated. While the vote was 1,172 to 51 in favor of the bonds, the law requires two-thirds of the registered vote, or 1,390, to authorize the issuance of bonds. This same proposition was voted upon last October and was defeated in the same way.

Baraboo, Wis.—*Bonds Defeated.*—On April 18, 1899, the proposition to issue $30,000 school bonds was defeated by a large majority. The voting was very light.

Bay City, Mich.—*Loan Bill Passed by House.*—The House has passed a bill authorizing this city to borrow funds with which to pay maturing water-works bonds

Belleville (Ill.) School District.—*Bonds Voted.*—On April 15, 1899, the citizens of this district authorized the issuance of $16,000 refunding bonds by a vote of 510 to 14.

Bolivar, Tenn.—*Bond Bill Passes Senate.*—The State Senate has passed a bill authorizing the issuance of bonds for school purposes.

Boston, Mass.—*Bonds Authorized by Legislature.*—The State Legislature has authorized the issuance of $500,000 bonds outside of the debt limit for park purposes.

Bradley County, Tenn.—*Bonds Authorized by Legislature.*—Road bonds to the amount of $100,000 have been authorized by the State Legislature.

Bridgeport, Conn.—*Bond Bill Passes House.*—The House of the State Legislature has passed a bill providing for the issuance of redemption bonds.

Brook Haven Union Free School No. 24, N. Y.—*Bond Sale.*—On April 15, 1899, $10,500 4% bonds of this district were sold to Isaac W. Sherrill, Poughkeepsie, at 105·67, his being the highest bid received.

Buffalo, N. Y.—*Bonds Proposed.*—The Park Commissioners have passed a resolution requesting the Common Council to order an issue of $40,000 bonds to finish the building of the South Park Conservatory.

Carlton (Town), Orleans County, N. Y.—*Bonds Authorized.*—The Town Board has passed a resolution providing for the issuance of the $14,000 1-10-year bridge bonds recently voted by the citizens of this place.

Carson City (Mich.) School District.—*Bond Sale.*—On April 15, 1899, the $10,000 refunding school bonds were awarded to Rudolph Kleybolte & Co., Cincinnati, at 104·09 for 4½% bonds.

Cedar Rapids (Iowa) Independent School District.—*Bond Offering.*—Proposals will be received until 7:30 P. M., May 1, 1899, by E. M. Scott, District Treasurer, for $10,000 3½% refunding bonds. Securities are in denomination of $1,000, dated May 1, 1899. Interest will be payable May 1 and Nov. 1 at the office of the District Treasurer. Principal will mature May 1, 1909, subject to call after May 1, 1904.

Chambersburg, Pa.—*Description of Bonds.*—The $107,000 3·8% refunding bonds mentioned in last week's CHRONICLE will be dated July 1, 1899, and will mature in thirty years, $10,000 being subject to call after one year and the balance after ten years. Interest will be payable January 1 and July 1. The refunding will be done through the Valley National Bank and the National Bank of Chambersburg. These banks take the new issue of bonds, agreeing to exchange them at par for any of the old bonds held on April 1, 1899, by any resident of the borough of Chambersburg who may present the same before May 10, 1899.

Charleston, W. Va.—*Bond Election.*—An election will be held to-day (April 22, 1899,) to vote on the question of issuing bonds for the purchase of a site to be donated to the State for an annex to the Capitol.

Charlotte, N. C.—*Bond Sale.*—This city has sold the remaining $50,000 of the $300,000 5% water and sewer bonds authorized by the last Legislature, to E. D. Shepard & Co., New York (who purchased $250,000 worth in February), at 115. Bonds mature April 1, 1929.

Chattanooga, Tenn.—*Bond Bill Defeated.*—The bill providing for the issuance of $650,000 water-works bonds has been tabled in the House of the State Legislature.

Chelsea, Mass.—*Bond Offering.*—Proposals will be received until 4 P. M. April 25, 1899, by Thomas B. Frost, City Treasurer, for $20,000 4% park bonds. Securities are in denomination of $1,000, dated April 1, 1899. Interest will be payable April 1 and October 1 at the office of the City Treasurer. Principal will mature October 1, 1936. Bonds are issued under the authority of Chapter 325, Laws of 1895.

Clarksville, Tenn.—*Bond Bill Passes Senate.*—The bill providing for the issuance of $20,000 filter bonds has passed the Senate.

Comanche County, Texas.—*Bonds Approved.*—The Attorney-General has approved an issue of $32,000 refunding court-house bonds.

Covington, Tenn.—*Bond Bill Passes Senate.*—The issuance of electric light bonds is permitted by a bill recently passed by the Senate.

Cranston, R. I.—*Bonds Authorized.*—At the annual financial town meeting held April 17, 1899, the issuance of $50,000 school bonds was authorized.

Danville, Va.—*Bond Election.*—The City Council on April 13, 1899, passed a resolution calling upon the Judge of the Corporation Court to order an election on May 23, 1899 (the regular municipal and county election day), to vote on the question of issuing $100,000 street improvement bonds. Under the law a two-thirds majority of all the registered voters and a majority vote of the freeholders is required to authorize the proposed bond issue.

Dayton (Ohio) School District.—*Bond Sale.*—On April 13, 1899, the $50,000 4% school bonds were awarded to Seasongood & Mayer at 110·932. Following are the bids:

Seasongood & Mayer, Cincin.	$55,466 00	W. J. Hayes & Sons, Cleve...	$54,917 00
German Nat. Bank, Cincin...	55,331 00	S. Kuhn & Sons, Cincinnati..	54,775 00
N. W. Harris & Co., Chicago.	55,295 00	Farson, Leach & Co., Chic....	54,750 00
Briggs, Todd & Co., Cincin...	55,210 00	New 1st Nat. Bk., Columbus.	54,077 50
Feder, Holzman & Co., Cin...	55,196 65	Denison, Prior & Co., Cleve...	54,562 00
R. Kleybolte & Co., Cincin...	55,186 00	Atlas Nat. Bank, Cincin.....	54,550 75
Lamprecht Bros. Co., Cleve..	55,035 00	Jose, Parker & Co., Boston..	53,660 00
Fifth Nat. Bank, Cincinnati.	55,000 00	Campbell, Wild & Co., Ind'lis.	53,100 00

S. A. Kean, Chicago, submitted a bid, but as it did not comply with the terms of the advertisement it was not considered. Principal will mature May 1, 1918. For further description of bonds see CHRONICLE March 18, 1899, p. 537.

Delavan (Minn.) School District.—*Bond Offering.*—Proposals will be received until 1:30 P. M., May 10, 1899, by K. A. Mikkelsen, Clerk of School Board, for $7,000 4% 15-year school-house bonds.

Denver, Col.—*Bond News.*—We are advised that the $400,000 bonds which we stated last week had been voted will bear 4% interest and are for the purpose of building an auditorium and library. A large majority of the voters was in favor of the bonds. Details of the issue are not yet decided upon.

Detroit, Mich.—*Bonds Authorized.*—The Common Council of this city recently adopted a resolution authorizing the sale of $327,000 of public school bonds. The securities will be in the denomination of $1,000. Interest at 3½% will be payable semi-annually in New York and the bonds will mature in 30 years.

Dodge County, Neb.—*Bonds Authorized.*—On April 12, 1899, the County Board, according to local reports, voted to refund the bonded indebtedness of the county.

Elyria, Ohio.—*Bond Offering.*—Proposals will be received until 12 M. May 20, 1899, by W. H. Park, City Clerk, for $3,000 6% sewer bonds. Securities will be in denomination of $500, dated May 1, 1899; interest will be payable semi-annually. Principal will mature $500 yearly on May 1 from 1900 to 1903, inclusive, and $1,000 in 1905. Bonds are issued pursuant to Section 2705, Revised Statutes of Ohio, and a city ordinance passed March 7, 1899.

Fall River, Mass.—*Bond Offering.*—Proposals will be received until 10 A. M., April 25, 1899, by Chas. P. Brightman, City Treasurer, for $20,000 4% paving bonds. Securities are in denomination of $1,000, dated May 1, 1899. Interest will be payable May 1 and Nov. 1 by check. Principal will mature May 1, 1909. A certified check on some national bank for $500, payable to the City of Fall River, must accompany proposals.

Fertile, Minn.—*Bond Offering.*—Proposals will be received until 7 P. M., May 1, 1899, by the Village Council, John Holten, President, for a $1,000 6% 10-year bond, dated June 1, 1899.

Floyd County, Va.—*Bond Election.*—An election will be held in this county to vote on the question of issuing $150,000 5% bonds as a subscription to the capital stock of the Atlantic & Western Railroad. The resolution calling this election provides that no bonds shall be issued until the railroad company shall have completed and have in operation at least 30 miles of road within the limits of the county.

Forsyth, Ga.—*Bond Sale.*—On April 18, 1899, the $8,000 6% 30 year electric-light-plant bonds were sold to W. J. Hayes & Sons, Cleveland, at about 116.

Franklin County, Tenn.—*Bonds Proposed.*—A bill now before the State Legislature provides for the issuance of bonds for road purposes.

Franklin Drainage District, Parish of St. Mary, La.—*Bond Election.*—On June 3, 1899, an election will be held to vote on the question of issuing $30,000 5% 1-20 (serial) drainage bonds.

Franklin, N. H.—*Bond Offering.*—Proposals will be received until 12 M. May 1, 1899, by the Finance Committee at the office of Frank Proctor, City Treasurer, for $40,000 3½% coupon refunding bonds. Securities will be in denomination of $1,000, dated August 1, 1899; interest will be payable February 1 and August 1 at the First National Bank, Boston, or at the office of the City Treasurer, Franklin Falls, N. H. Principal will mature $5,000 yearly on August 1 from 1902 to 1909, inclusive. Bonds are to be issued in compliance with a resolution of the City Council passed April 3, 1899.

Freetown, Mass.—*No Bonds Voted.*—It has been reported that this town had voted to issue $8,500 bonds for various purposes. We learn upon inquiry that the amount was voted as an appropriation for the town expenses during the current year and is to be raised by taxation; therefore no bonds will be issued. The Town Clerk, Joseph S. Taylor, writes us: "We are borrowing money in anticipation of taxes, giving the town notes, as we need the money."

Galion (Ohio) School District.—*Bond Offering.*—Proposals will be received until 12 M. May 2, 1899, by W. F. L. Block, Clerk of the Board of Education, for $15,000 4½% school bonds. Securities will be in denomination of $500, dated March 1, 1899; interest will be payable March 1 and September 1. Principal will mature $500 on March 1 and September 1 from 1904 to 1918, inclusive. Bonds were authorized at the election held April 3, 1899, and by a resolution adopted by the Board of Education April 10, 1899. Proposals must be accompanied by a deposit of not less than $500.

Georgetown, Ky.—*Bond Sale.*—On April 15, 1899, the $12,000 4% 1-10-year public building bonds and $8,000 4% 11-18 year funding bonds were awarded to Hinsch & Davis, Cincinnati, at 102·78. Following are the bids:

Hinsch & Davis, Cincinnati	$20,556 00	S. A. Kean, Chicago	$20,201 77
Feder, Holzman & Co., Cin	20,552 00	W. J. Hayes & Sons, Cleve	20,115 00
Seasongood & Mayer, Cincin.	20,416 00	Lamprecht Bros. Co., Cleve	20,111 40
Merch. L. & Tr. Co., Chicago	20,291 60	Dupont & Rand, Georget'n	20,110 00
Chas. H. Coffin, Chicago	20,251 00	Denison, Prior & Co., Cleve	20,000 00
R. Kleybolte & Co., Cincin	20,205 00		

For full description of bonds see CHRONICLE April 1, 1899, p. 685.

Gibson County, Tenn.—*Bond Bill Passes Senate.*—The issuance of court house bonds is provided for in a bill recently passed by the State Senate.

Glenolden, Pa.—*Loan Authorized.*—At a recent meeting of the Borough Council a resolution was passed authorizing the Chief Burgess to negotiate a loan of $1,000 for six months.

Glenwood Springs, Col.—*Bond Sale.*—On April 11, 1899, this town awarded $30,000 5% refunding bonds to E. H. Rollins & Sons, Denver, at 101·083. Other bidders were: W. J. Hayes & Sons, Cleveland; Denison, Prior & Co., Cleveland; Binghamton Trust Co., Binghamton; Rudolph Kleybolte & Co., Cincinnati, and First National Bank, Glenwood Springs, Col. Securities will be in denomination of $1,000, dated May 11, 1899; interest will be payable semi-annually at the Chemical National Bank, New York City, or at the office of the Town Treasurer. Bonds will be issued in conformity with an ordinance passed by the Town Council and are for the purpose of paying off a like amount of bonds which were issued for irrigation purposes in 1889. The official circular states that there has never been an issue raised affecting the validity of the bonds to be refunded, and the interest has always been paid promptly when due. The assessed valuation for 1898 was $434,256; the actual value is said to be about three times that amount. There is a floating debt of approximately $10,000, which is being paid out of the revenues of the town. Estimated population is 1,200.

Grand Rapids, Mich.—*Bonds Proposed.*—This city has under consideration the issuance of river-improvement bonds, but we are advised that nothing definite has yet been done in the matter by the Common Council.

Greenport, N. Y.—*Bond Sale.*—The $27,000 of electric-light and water bonds were awarded on April 17, 1899, to the Southold Savings Bank at par for a 3 10% bond. We give below a list of the bids received:

For 3 1-10% Bonds.		*For 3¼% Bonds.*	
Southold Savings Bank	Par	W. J. Hayes & Sons, Cleveland	102·62
For 3¼% Bonds.		N. W. Harris & Co., New York	102·41
Bertron & Storrs, New York	Par	Geo. M. Hahn, New York	102·29
For 3½% Bonds.		Allen, Sand & Co., New York	102·21
Sag Harbor Savings Bank	Par	Farson, Leach & Co., N Y	102·037
		Edw. C. Jones & Co., N. Y	101·70

The bonds will mature part yearly from 1912 to 1923. A full description will be found in the CHRONICLE of April 8, 1899.

Hardwick, Vt.—*No Loan Negotiated—Bonds Under Consideration.*—Concerning the report that this place had borrowed $50,000, we are advised by W. H. Taylor, Village President, that the report was without foundation. The village is, however, contemplating an issue of bonds to the amount of $15,000.

Hillsboro, Ore.—*Warrants Not Yet Sold.*—Mr. Benton Bowman, City Recorder, writes us in regard to the $5,000 funding warrants, for which proposals were asked until April 4, 1899, as follows: "We received no bids for the $5,000 funding warrants, and the proposition was continued for a short time. It is quite likely that some of our local capitalists will take them if they are issued at all. The warrants were to be ordinary city warrants, in denomination of $100 each. Of course they are payable on demand and draw interest at the legal rate (now 6%) after being presented to the Treasurer and indorsed to the effect that they were presented and not paid for want of funds. The purpose of the issue is to pay off warrants issued when the legal rate was 8%. They will probably be reached in 2 or 2½ years. Capitalists all want bonds. Our Council does not now contemplate any bond issue this year."

Homestead (Pa.) School District.—*Bond Sale.*—On April 15, 1899, the $35,000 4% school bonds were awarded to The New First National Bank, Columbus, at 107·97. Following are the bids:

New 1st Nat. B'k, Columbus	$37,789 50	Denison, Prior & Co., Cleve	$37,000 00
Dollar Sav. B'k, Pittsburg	37,691 50	S. A. Kean, Chicago	36,858 50
W. J. Hayes & Sons, Cleve	37,544 50	Wm. M. Bell & Co., Pitts	36,837 50
Seasongood & Mayer, Cincin.	37,337 00	De Van & Co., New York	36,580 00
Feder, Holzman & Co., Cin	37,205 00	Mercantile Trust Co., Pitts	36,286 95
E. H. Gay & Co., Phila	37,110 50	Edw. C. Jones & Co., N. Y	36,086 70

Principal will mature May 1, 1919. For further description of bonds see CHRONICLE April 8, 1899, p. 685.

Jefferson County, Tenn.—*Bond Bill Passed by House.*—A bill authorizing $100,000 road bonds has been passed by the House of the State Legislature.

Kansas City (Mo.) School District.—*Bonds Proposed.*—W. E. Benson, Secretary Board of Education, writes us that the School Board will probably within the next thirty days take up the question of issuing bonds for new school houses.

Kenton (Ohio) School District.—*Bond Sale.*—The $10,000 of 6% school bonds were awarded on April 14, 1899, to the Kenton National Bank at a premium of $2,749. The following is a list of the bids received:

Kenton National Bank	$12,749	N. W. Harris & Co., Chicago	$12,415
Seasongood & Mayer, Cincin	12,616	W. J. Hayes & Sons, Cleve	12,401
R. Kleybolte & Co., Cincin	12,602	Lamprecht Bros. Co., Cleve	12,363
New 1st Nat. Bk., Columbus	12,575	Denison, Prior & Co., Cleve	12,155
First National Bank, Kenton	12,550	Briggs, Todd & Co., Cincinnati	12,011
Meyer & Kiser	12,500	National Ex. B'k, Steubenville	11,850
Feder, Holzman & Co., Cin	12,434		

Principal will mature $5,000 Oct. 1, 1916, and $5,000 Oct. 1, 1917. A full description of this issue will be found in the CHRONICLE of March 25, 1899.

Lake County, Tenn.—*Bond Bill Passes Senate.*—The bill providing for the issuance of $100,000 levee bonds has passed the Senate.

Lebanon (Ill.) School District.—*Bonds Voted.*—At the election held April 15, 1899, the question of issuing $14,000 bonds to refund those bearing 6% interest and maturing July 1, 1899, was carried unanimously.

Lexington, Ky.—*Bonds Proposed.*—The City Council's Ways and Means Committee has voted to recommend to Council a resolution providing for an election to decide on the question of issuing $50,000 sewer bonds.

Lincoln, Neb.—*Bonds Authorized.*—Repaving bonds were recently authorized by the City Council.

Lisbon, Ohio.—*Bonds Defeated.*—At the spring election, held early this month, the question of issuing $20,000 water-works bonds was voted down.

Llano County, Texas.—*Bonds Registered.*—The Comptroller has registered $61,000 refunding court-house and jail bonds issued by this county.

Logan County (P. O. Guthrie), Okla.—*Bond Negotiation.*—This county is negotiating the sale of $80,000 5% refunding bonds. We are advised that the deal is not yet completed.

McMinn County, Tenn.—*Bond Bill Passed by Legislature.* Road bonds to the amount of $100,000 are provided for in a bill recently passed by the State Legislature.

Malden, Mass.—*Temporary Loan.*—This city has negotiated a loan of $100,000 with Wm. O. Gay & Co., Boston, at 2·92%. Loan matures November 21, 1899.

Maquoketa, Iowa.—*Bonds Authorized.*—The City Council has authorized the issuance of $3,500 4% refunding bonds and $8,000 4% funding bonds. Securities are in denomination of $500, dated April 1, 1899. Interest will be payable annually on April 1 and the principal will mature April 1, 1909, subject to call $1,000 yearly.

Massachusetts.—*Bonds Proposed.*.—A bill recently reported favorably by the Ways and Means Committee of the State Senate provides for the issuance of $4,600,000 4% 40-year bonds for a high level sewer for the relief of the Charles and Neponset valleys.

Memphis (Tenn.) School District.—*Bond Bill Passes Senate.*—The Board of Education is authorized, in the bill recently passed by the Senate, to issue bonds for school purposes.

Mifflin, Pa.—*Bond Sale.*—The $35,000 4% coupon bonds recently advertised for sale have been awarded to The Lamprecht Bros. Co., Cleveland, at 105·07. For description of bonds see CHRONICLE March 25, 1899, p. 584.

Minneapolis, Minn.—*Bond Offering.*—Local reports state that proposals will be received until about the middle of May for the $200,000 3½% school bonds recently authorized by the City Council. Securities will be dated January 1, 1899, and will mature January 1, 1929.

Certificates Authorized.—The State Legislature has authorized the issuance of certificates of indebtedness sufficient to complete the construction of the city hall and court house.

Mobile, Ala.—*Water Bonds Issued.*—In the STATE AND CITY SUPPLEMENT issued last Saturday reference was made to the fact that the $750,000 water and sewer bonds had been issued in advance of authority from the State Legislature, and that a suit had been entered in the courts to set aside the contract of sale of these bonds. We omitted to state that the requisite legislative authority had been granted on Nov. 30, 1898, and that the suit had hence been decided adversely to the claimants. The bonds were delivered to the purchasers, Messrs. Sperry, Jones & Co., Baltimore, on Jan. 2, 1899.

Monroe County, Tenn.—*Bonds Proposed.*—A bill now before the State Legislature provides for the issuance of bonds for road purposes.

Monroe, La.—*Bids.*—The following bids were received on April 17, 1899, for the $155,000 5% improvement bonds:

	Premium.		Premium.
Seasongood & Mayer, Cincin.	$8,018 50	E. H. Rollins & Sons, Boston	$4,050 00
Denison, Prior & Co., Cleve.	7,750 00	New 1st Nat. B'k, Columbus	2,572 50
N. W. Harris & Co., Chicago	6,197 00		

Farson, Leach & Co., Chicago, bid on a basis of 4·53%, but the bid was not considered, as it was not accompanied by a check. Bonds were not awarded.

Montgomery County (P. O. Dayton), Ohio.—*Bond Offering.*—Proposals are asked until 12 M. to-day (April 22, 1899), by A. G. Feight, County Auditor and Clerk of the Board of County Commissioners, for $11,000 4% infirmary, casualty and improvement bonds. Securities will be in denomination of $500, dated May 1, 1899; interest will be payable May 1 and Nov. 1 at the office of the County Treasurer. Principal will mature yearly on May 1 as follows: $1,000 in 1900, $1,500 from 1901 to 1904, inclusive, and $2,000 in 1905 and 1906. Bonds are issued under sections 871 to 875, inclusive, of the Revised Statutes of Ohio. Proposals must be accompanied by a certified check for $500, made payable unconditionally to the County Auditor.

Montpelier, Vt.—*Bond Sale.*—The city has issued to the Montpelier National Bank in exchange for $30,000 4% water bonds a like amount of 3% bonds, subject to call at any time.

Nashville (Ill.) School District.—*Bonds Voted.*—At the election held April 15, 1899, the question of issuing $13,000 4% refunding bonds was carried unanimously.

Newburgh, N. Y.—*Bond Offering.*—Proposals will be received until April 28, 1899, by John Orr, President of the Board, for $8,000 improvement bonds issued in the corporate name of the Commissioners of the Alms House of the City and Town of Newburgh. Securities will be in denomination of $2,000; interest, to be named by the purchaser, will be payable semi-annually at the Highland National Bank, and the principal will mature one bond yearly from the date of issue.

New Castle (Pa.) School District.—*Bond Sale.*—On April 17, 1899, the $50,000 3½% bonds were awarded to State Senator William M. Brown, representing a New York syndicate, at 102·43. Bonds mature May 1, 1919, subject to call after May 1, 1909.

New London, Conn.—*Bond Bill Passes Legislature.*—The State Legislature has authorized the refunding of water-works bonds now outstanding.

New York City.—*Bonds Authorized.*—On April 17, 1899, the City Council authorized the issuance of $569,000 bonds for a street cleaning plant in Brooklyn Borough.

North Carolina.—*Bond Offering.*—Proposals will be received until 12 M., May 22, 1899, by W. H. Worth, State Treasurer, for $110,000 4% bonds issued under an Act of the General Assembly passed March 7, 1899. Securities are dated Jan. 1, 1899, and mature Jan. 1, 1909. Interest will be payable Jan. 1 and July 1. Seventy bonds are in denomination of $1,000, seventy of $500 and fifty of $100. No bid under 104 will be considered.

North Dakota.—*Bond Offering.*—Proposals will be received until 11 A. M. May 3, 1899, by Anton Fried, Secretary of Board of Trustees, for $50,000 of 20 year 6% bonds for the purpose of erecting additional buildings for the State Hospital for the Insane at Jamestown. Securities will be in denomination of $1,000. Bonds are issued under the provisions of House Bill No. 171 of the Session Laws of 1898.

Ohio Township (P. O. Rockport), Ind.—*Bonds Voted.*—On March 21, 1899, this township voted to issue $43,000 4½% 20-year road-improvement bonds. Interest will be payable semi-annually. Date of sale has not yet been determined upon, but we are advised that it will probably be from the 25th to the 30th of this month.

Orange, N. J.—*Bonds Authorized.*—At a meeting of the Common Council held April 17, 1899, it was decided to issue two series of sewer bonds, the first for $60,000 and the other for $50,000. Interest will not exceed 4%, and the bonds will run for forty years.

Owen County (P. O. Spencer), Ind.—*Bond Sale.*—On April 14, 1899, this county awarded $14,000 5% coupon pike road repair fund bonds to Ulen & Co., Indianapolis, at 108·507. Following are the bids:

Ulen & Co., Indianapolis	$15,191 00	New 1st Nat. B'k, Columbus	$14,775 50
Briggs, Todd & Co., Cincin.	15,120 00	Feder, Holzman & Co., Cincin.	14,763 00
Lamprecht Bros. Co., Cleve.	15,081 80	Denison, Prior & Co., Cleve.	14,710 00
S. A. Kean, Chicago	14,917 00	Cent'l Nat. B'k, Greencastle	14,686 00
N. W. Harris & Co., Chicago	14,875 00	H. A. Mansfield, Ind'apolis	14,550 00
W. J. Hayes & Sons, Cleve.	14,837 00	John Nuveen & Co., Chicago	14,440 00
Seasongood & Mayer, Cincin.	14,793 75	Exchange Bank, Spencer	14,420 00
M. Kleybolte & Co. Cincin.	14,777 00	Meyer & Keiser, Ind'apolis	14,385 60

Principal will mature one-tenth yearly, beginning one year from date of issue.

Owosso, Mich.—*Bond Offering.*—Proposals will be received until 2 P. M. April 25, 1899, by the Board of Public Works—J. S. Haggart, President—for $15,000 paving bonds. Interest (to be named by the purchaser, not more than 4%,) will be payable in New York, Chicago or Detroit. Principal will mature $3,000 one year from date of issue and $3,000 yearly thereafter until paid. Bonds were authorized by city ordinance and by the tax payers at the election held April 3, 1899. Proposals must be accompanied by a certified check for 5% of the amount bid for.

Loan Authorized.—We are advised that the $6,500 loan authorized by vote of the people will doubtless be borrowed on city order from local banks.

Paulding County (P. O. Paulding), Ohio.—*Bond Offering.*—Proposals will be received until 12 M. April 25, 1899, by Floyd Atwill, County Auditor, for $64,175 5% bridge, expense and ditch bonds, as follows:

$40,000 bridge bonds, in denomination of $1,000 and maturing $6,000 yearly on June 1 from 1900 to 1905, inclusive, and $4,000 June 1, 1906.
21,000 expense bonds, in denomination of $1,000 and maturing $3,000 yearly on June 1 from 1900 to 1906, inclusive.
750 A. M. Brown ditch bonds, in denomination of $150 and maturing one bond yearly.
500 Leeson Cooperage Co. ditch bonds, in denomination of $100 and maturing one bond yearly.
625 W. W. Ladwig ditch bonds, in denomination of $125 and maturing one bond yearly.
375 A. W. Sherer ditch bonds, in denomination of $125 and maturing one bond yearly.
375 F. McMichael ditch bonds, in denomination of $125 and maturing one bond yearly.
750 T. L. Goble ditch bonds, in denomination of $150 and maturing one bond yearly.

Securities will bear date of June 1, 1899; interest will be payable semi-annually at the County Treasury, Paulding. Proposals must be accompanied by a certified check or certificate of deposit in the sum of $300 on some bank in Paulding, and all bids must be unconditional, bidders to satisfy themselves of the legality of the bonds before bidding for same. Purchaser to furnish blank bonds.

Perham (Minn.) School District.—*Bonds Voted.*—At a special meeting held recently it was voted to issue $8,000 bonds for a new school house.

Pine Island, Minn.—*Bond Sale.*—This place has sold $6,000 4½% 1-6 year (serial) water works bonds at par.

Princeton, Minn.—*Bond Offering.*—Proposals will be received until 2 P. M. May 13, 1899, for $16,000 5% 10-year gold water-works and electric-light plant bonds. Securities will be in denomination of $500.

Providence, R. I.—*Bond Offering.*—Proposals will be received until 12 M. April 25, 1899, by D. L. D. Granger, City Treasurer, for the whole or any part of the following loans:

$250,000 3½% school loan.	$250,000 3% sewer loan.
270,000 3½% Weybosset bridge loan.	84,000 3% public-improvement loan.

The above series of bonds will be dated May 1, 1899; interest will be payable in gold May 1 and Nov. 1 at the Treasury in Providence or at the National City Bank of New York. Either coupon or registered bonds, as desired, will be issued for the whole or any portion of said loan, and coupon bonds may at any time thereafter be converted into registered bonds at the option of the holder. All of the above bonds become due May 1, 1929. Proposals must be accompanied

by a certified check, payable to the City Treasurer, for 2% of the amount bid for.

The official notice of this bond offering will be found among the advertisements elsewhere in this Department.

Punxsutawney, Pa.—*Bonds Proposed.*—This borough will shortly issue $8,000 bonds for the paving of Mahanoy Street. The borough has also under consideration the issuance of bonds for a water-works system, but we are advised nothing has as yet been fully decided upon in the matter.

Rhea County, Tenn.—*Bond Bill Passes House.*—The House has passed the bill authorizing this county to issue $40,000 railroad-aid bonds.

St. Joseph (Mo.) School District.—*Bond Election.*—On April 29, 1899, this district will vote upon the question of issuing $50,000 4% school bonds. If bonds are issued interest will be payable semi-annually, and the principal will mature 20 years from date of issue, subject to call after 10 years.

St. Louis, Mo.—*Bonds Proposed.*—Concurrent resolutions to provide for constitutional amendments authorizing an appropriation of $1,000,000 for a State Exhibit at the World's Fair and giving the city of St. Louis the power to increase its bonded indebtedness $5,000,000, which is to be turned into the World's Fair fund, were introduced in both Houses of Legislature at Jefferson City on April 14, 1899.

St. Petersburg, Fla.—*Bond Election Probably Illegal.*—We are advised by the Town Clerk that the election held on March 7, 1899, to vote on the question of issuing $10,000 water-works and sewer bonds will probably be declared illegal for reasons not stated.

Salem, Ore.—*Election Illegal.*—It is stated in local papers that the election which was held on March 30, 1899, to vote on the question of issuing $80,000 4½% funding bonds was invalid. These bonds were provided for in the new city charter granted by the State Legislature in February. It was thought, according to the Portland "Oregonian," that Section 78 of the city charter, which reads, "This Act shall be in force from and after its approval by the Governor," implied that the bill went into effect immediately, but such, under the provisions of Section 28, Article 4 of the Constitution, is now stated not to be the case, as has been held in several decisions of the Supreme Court. The section referred to says with regard to bills passed by the Legislature:

"No Act shall take effect until 90 days from the end of the session at which the same shall have been passed, except in case of emergency; which emergency shall be declared in the preamble or body of the law."

As it is not expressly declared in the charter that an emergency exists, the only statement being that it shall be in force after its approval, the bill will not go into effect, it is stated, until about the middle of May, and therefore another election will have to be held to authorize the bonds.

San Francisco, Cal.—*Bond Election Proposed.*—It is probable that this city will vote in July on the question of issuing bonds to the amount of from three to five millions for parks, sewers and school houses.

Scarsdale, N. Y.—*Bond Offering.*—Proposals will be received until April 26, 1899, by this town for $35,000 3½% highway improvement bonds. Securities will be in denomination of $1,000; interest will be payable at the Central Bank of Westchester County, White Plains, N. Y. Principal will mature part yearly from 1910 to 1930.

Schenectady, N. Y.—*Bond Offering.*—Proposals will be received until 11 A. M. April 29, 1899, by J. H. Barnardi, City Treasurer, for $18,000 4% registered school bonds. Securities will be in denomination of $1,000, dated April 1, 1899; interest will be payable April 1 and October 1 at the office of the City Treasurer. Principal will mature as follows: $3,000 on April 1, 1920, and $5,000 on April 1 in the years 1921, 1922 and 1923. Bonds are issued in conformity with a resolution of the Common Council adopted on the 14th of March, 1899. Proposals must be accompanied by 10% of the amount bid for.

Scott County, Ky.—*Bond Offering.*—According to local papers the Fiscal Court of this county will sell on June 3, 1899, $100,000 4% refunding railroad-aid bonds.

Sea Cliff, Nassau County, N. Y.—*Bond Offering.*—Proposals will be received until 1 P. M. May 2, 1899, by Samuel C. Ransom, Village Clerk, for $8,000 gold sidewalk bonds and $4,000 gold paving bonds. Interest (to be named by bidders) will be payable February 1 and August 1. Principal will mature, one bond of each series yearly, beginning February 1, 1900. A certified check for $500, payable to Henry C. Smith, Treasurer, must accompany proposals.

NEW LOANS.

$954,000

CITY of PROVIDENCE

3 Per Cent and 3½ Per Cent

GOLD BONDS.

OFFICE OF THE CITY TREASURER,
PROVIDENCE, R. I., April 18, 1899.

Sealed Proposals addressed to **D. L. D. Granger, City Treasurer, Providence, R. I.**, each endorsed "Proposals for Loan," will be received at this office until 12 o'clock M., Tuesday April 25, 1899, for the whole or any part of the following loans to the City of Providence on the following-described bonds of said City.

School Loan: Three hundred and fifty thousand dollars, ($350,000), bearing interest at the rate of THREE AND ONE-HALF (3½) per centum per annum,

Weybosset Bridge Loan: Two hundred and seventy thousand dollars ($270,000), bearing interest at the rate of THREE AND ONE-HALF (3½) per centum per annum.

Sewer Loan: Two hundred and fifty thousand dollars ($250,000), bearing interest at the rate of THREE (3) per centum per annum.

Public Improvement Loan: Eighty-four thousand dollars (184,000), bearing interest at the rate of THREE (3) per centum per annum.

The above Series of bonds will be dated May 1 1899, and become due May 1, 1929. Interest as above set forth will be paid semi-annually on the first days of May and November in each year. Both principal and interest will be payable in gold coin of the United States, equal to present value of fineness, and weight. Either coupon or registered bonds, as desired, will be issued for the whole or any portion of said loan, and coupon bonds may at any time thereafter be converted into registered bonds. The principal and interest of coupon bonds will be payable at the Treasury in Providence or at the National City Bank of New York. Bonds will be ready for delivery on or about May 1, 1899. Certificates of sale will be given on day of sale.

Proposals should state whether bid is for the whole or any less portion of said loans, or for both, should include accrued interest, and should be accompanied with a certified cheque payable to the order of the City Treasurer for two per cent of the par value of the bonds bid for. Circulars giving full information in regard to the financial condition of the City of Providence can be obtained of the undersigned. The right is reserved to reject any and all bids.

D. L. D. GRANGER,
City Treasurer.

NEW LOANS.

City of Yankton, So. Dakota.

BOND CALL.

To the Holders of City of Yankton, South Dakota. Bonds, Dated August 15th, 1886, and July 1st, 1885.

TAKE NOTICE:

That the following-described bonds of the City of Yankton, South Dakota,

$54,000 Railroad Aid Bonds, dated Aug. 15, 1885,
3,000 Water Works Bonds, dated July 1st, 1886,

have been called for payment May 15th, 1899, after which time all interest will cease. The $57,000 above-mentioned bonds will be paid at the Chemical National Bank, in the City and State of New York.

By order of the City Council of the City of Yankton, which chooses to exercise the right of prepayment mentioned in said bonds.

Dated at Yankton, South Dakota, this 7th day of April, 1899.

S. S. BUCKWALTER,
City Treasurer.

TO HOLDERS OF

Aberdeen, South Dakota,

CITY HALL BONDS.

Notice is hereby given that the City of Aberdeen, South Dakota, will, on presentation at the Chemical National Bank, New York, on or after May 15th, 1899, redeem $15,000 of City Hall Bonds, issued July 1st, 1887 due July 1st, 1907, optional after July 1, 1897; interest 6%; denomination $500 each; principal and interest payable at the Chemical National Bank, New York; numbered from 257 to 286 inclusive. Interest will cease May 15th, 1899.

GEO. BOLLES, City Treasurer.

JERSEY CITY

GOLD 4s,

DUE APRIL, 1928.

PRICE ON APPLICATION.

E. H. ROLLINS & SONS,

19 MILK STREET, BOSTON.

MUNICIPAL BONDS.

E. C. STANWOOD & CO.

BANKERS.

121 Devonshire Street,

BOSTON.

NEW LOANS.

$150,000

WILMINGTON, N. C.,

4% REFUNDING BONDS.

WILMINGTON, N. C., April 15th, 1899.

The City of Wilmington, N. C. offers $150,000 of Refunding non-optional and non-taxable 4% Bonds dated July 1st, 1899, and payable 30 years after date. Interest payable semi annually in January and July. Full particulars upon application to the Mayor.

$100,000

CITY of ATHENS, GA.,

1-30 Gold 4 Per Cent Street Improvement Bonds.

SEALED PROPOSALS will be received by the City of Athens, Georgia, until May 5th, 1899, at 12:00 M., for the purchase of One Hundred Thousand ($100,000) Dollars 1-30 gold 4% Street Improvement Bonds, dated July 1st, 1899.

Three Thousand ($3,000) Dollars due annually, on the first day of July in each year, and Thirteen Thousand ($13,000) Dollars due on the first day of July 1929. Interest payable January and July, at Athens or New York.

For further details address

J. H. RUCKER, Chairman Finance Committee,
Athens, Georgia.

State of Massachusetts	3s
City of Cambridge	3½s
Illinois Central	3½s
Lake Shore Collateral	3½s
Michigan Central Collateral	3½s
Rock Island	4s
United Electric Securities Co.	5s

Perry, Coffin & Burr,

60 State Street, Boston.

State,

County, City, School,

Bonds.

BRIGGS, TODD & CO.,

CINCINNATI, OHIO.

Sheldon (Iowa) School District.—*Bond Issue.*—This district is preparing to issue $30,000 bonds to refund a like amount now outstanding.

Spring City (Utah) School District.—*Bonds Voted.*—On April 10, 1899, this district voted in favor of issuing $5,000 bonds.

Stevens Point, Wis.—*Bond Sale.*—On April 15, 1899, the $15,000 3½% 10-20 year (optional) refunding school bonds and $7,000 3½% 10-20-year (optional) sewer bonds were awarded to N. W. Harris & Co., Chicago, at 101·136. Other bidders were: Denison, Prior & Co., Cleveland; Rudolph Kleybolte & Co., Cincinnati; Farson, Leach & Co., Chicago; W. J. Hayes & Sons, Cleveland; Seasongood & Mayer, Cincinnati; S. A. Kean, Chicago, and Merchants' Loan & Trust Co., Chicago. For description of bonds see CHRONICLE April 1, 1899, p. 636.

Stockbridge (Town), Mass.—*No Bonds to be Sold.*—According to newspaper reports this town is about to issue $15,000 sewer bonds. We learn from the Town Treasurer that the report is incorrect; they have no bonds for sale.

Stoneham (Town), Mass.—*Bonds Authorized.*—This town has authorized the issuance of $12,500 3½ or 4% notes (in bond form) for school-house reconstruction. Interest will be payable January 1 and July 1 at the National Bank of Republic, Boston. Prinncipal will mature $2,500 July 1, 1900, and $2,000 yearly on July 1 from 1901 to 1905, inclusive. Date of sale has not yet been determined upon, but we are advised that it will be about July 1, 1899.

Toledo, Ohio.—*Bond Sales.*—On April 17, 1899, the City Auditor issued $63,526 58 street and sewer improvement bonds, which were taken by the Trustees of the sinking fund as an investment.

Troy, N. Y.—*Bids Rejected.*—All bids were rejected on April 18, 1899, for from $100,000 to $150,000 6-months revenue bonds offered for sale by this city.

Turtle Creek, Pa.—*Bonds Authorized.*—At a special meeting of the Borough Council held April 8, 1899, the issuance of $45,000 paving and sewer bonds was authorized.

Tyler, Lincoln County, Minn.—*Bond Offering.*—Proposals will be received until 8 P. M. May 1, 1899, by W. J. Huddleston, City Recorder, for $5,000 4% 20-year (optional) water-works bonds.

Union County, Tenn.—*Bond Bill Passes Senate.*—The State Senate has passed the bill providing for the issuance of $50,000 road bonds.

Wallace, Shoshone County, Idaho.—*Bond Offering.*—Proposals will be received until 9 P. M. May 22, 1899, for the $18,000 10-20-year (optional) sewer bonds authorized at the election held April 4, 1899. Interest will be at a rate not exceeding 6%, payable January 1 and July 1, at the City Treasurer's office or at some designated bank in New York City.

Waterbury, Conn.—*Bond Bill Passes House.*—The House has passed the bill authorizing the issuance of $100,000 funding bonds.

Waverly, Ohio.—*Bonds Defeated.*—At the recent election the proposition to issue $4,000 street improvement bonds was lost by 18 votes. We are advised that the question will be brought up again at the fall election.

White Plains, N. Y.—*Bond Sale.*—The highest bid received on April 17, 1899, for the $25,000 4% water-works bonds was that of E. H. Gay & Co., New York, at 117·03. Following are the bids:

E. H. Gay & Co., New York	117·03	R. B. Smith & Co., New York	115·04
Allen, Sand & Co., New York	116·21	Bertron & Storrs, New York	114·31
Edw. C. Jones & Co., New York	115·855	Walter Stanton & Co., N. Y.	114·10
W. J. Hayes & Sons, Cleveland	115·47	Seymour Bros. & Co., N. Y.	113·53
Seasongood & Mayer, Cincin.	115·416	Home Savings Bank	109·55
Street, Wykes & Co., N. Y.	115·21	S. A. Kean, Chicago	109·50

Wilmington, N. C.—*Bond Offering.*—Proposals are asked for $150,000 of the 4% refunding bonds recently authorized by the State Legislature. Bonds will bear date of July 1, 1899. Interest will be payable January 1 and July 1, and the principal will mature July 1, 1939. Securities are free of tax.

The official notice of this bond offering will be found among the advertisements elsewhere in this Department.

Winnebago County, Wis.—*Notes Authorized.*—This county is about to issue $25,000 3% notes for the purpose of erecting a Sheriff's residence and a county jail. Interest will be payable at the office of the County Treasurer, and the principal will mature $5,000 yearly on April 1 from 1900 to 1904, inclusive. Date of sale has not yet been determined, but we are advised it will probably be some time in May.

INVESTMENTS.

Government AND Municipal Bonds
BOUGHT AND SOLD.
APPRAISEMENTS MADE OR QUOTATIONS FURNISHED FOR THE PURCHASE, SALE OR EXCHANGE OF ABOVE SECURITIES.
LISTS ON APPLICATION.
N. W. HARRIS & CO.,
BANKERS,
31 NASSAU ST. (Bank of Commerce Bldg.)

HIGH GRADE
State, Municipal, County, School
BONDS.
Legal investments for Savings Banks in New York and all New England.
Rudolph Kleybolte & Co.,
BANKERS,
No. 1 Nassau Street, New York,
3d and Walnut Streets, Cincinnati, O.
LISTS MAILED UPON APPLICATION.

EDWD. C. JONES & CO
DEALERS IN
Municipal, Railroad
Street Railway and Gas
BONDS.
NEW YORK - 1 NASSAU STREET.
PHILADELPHIA - 421 CHESTNUT ST.

TROWBRIDGE,
MACDONALD
& NIVER CO.
MUNICIPAL BONDS,
1st Nat. Bank Bldg. - - CHICAGO

INVESTMENTS.

ADAMS & COMPANY,
BANKERS,
DEALERS IN
INVESTMENT BONDS,
Members of Boston Stock Exchange.
No. 7 Congress and 31 State Streets.
BOSTON.

PUBLIC SECURITIES
SUITABLE FOR
SAVINGS BANK AND TRUST FUNDS.
LISTS MAILED ON APPLICATION.
Farson, Leach & Co.,
CHICAGO, 100 Dearborn St. — NEW YORK, 35 Nassau St.

Owners of Old, Defaulted, Worthless Railroad Stocks and Bonds
Can find a market for same by addressing
C. A. W., P. O. Box 672, New York.
SEND DESCRIPTION OF WHAT YOU HAVE

W. D. Van Vleck,
35 NASSAU STREET, - - NEW YORK.
MUNICIPAL BONDS.

We Buy and Sell Municipal Bonds from Southern and Western States; also Guaranteed Railroad Stocks.
ROSENBERGER & LIVERMORE,
(Specialists in Texas Securities),
40 Wall Street, New York.

INVESTMENTS.

Blodget, Merritt & Co.,
BANKERS
16 Congress Street, Boston.
15 Wall Street, New York.
STATE, CITY & RAILROAD BONDS

THE
LAMPRECHT BROS. CO.
Century Building, CLEVELAND, OHIO.
DEALERS IN
MUNICIPAL, RAILROAD, STREET RAILWAY & CORPORATION
BONDS.
LISTS SENT UPON REQUEST.
Information given and quotations furnished concerning all classes of stocks and bonds that have a Cleveland market

F. R. FULTON & CO.,
MUNICIPAL BONDS,
171 LA SALLE STREET,
CHICAGO.

Devitt, Tremble & Co.,
MUNICIPAL BONDS.
First National Bank Building,
CHICAGO.

MUNICIPAL BONDS.
John Nuveen & Co.,
INVESTMENT BANKERS,
1st National Bank Building, Chicago.
Correspondence solicited.
Reference, First National Bank, Chicago.

Woodbury County, Iowa.—*Bond Sale.*—On April 17, 1899, the $100,000 3½% funding bonds maturing May 1, 1914, were awarded to the Farmers' Loan & Trust Co. of Sioux City at 101·05. The trust company also agreed to carry $68,000 county warrants at 2½% interest.

Youngstown, Ohio.—*Bonds Authorized.*—The City Council, by ordinance passed April 10, 1899, has authorized the issuance of $6,200 5% coupon street-improvement bonds. Interest will be payable April 1 and October 1, and the principal will mature $1,250 yearly on October 1 from 1900 to 1904, inclusive,

On the same date as above the Council passed an ordinance authorizing the issuance of $5,000 5% sidewalk bonds. Securities will be in denominations of sums of not less than $100, and the interest will be payable semi-annually. Principal will mature $1,000 yearly on October 1 from 1900 to 1904, inclusive,

STATE AND CITY DEBT CHANGES.

District of Columbia (including the late corporation of Washington).

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3·65 per cent loan, in 1924. Bonds are tax exempt.

LOANS— NAME AND PURPOSE.		Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
DISTRICT OF COLUMBIA—					
*Fifty-yr. funding	1874 c & r	3·65	F & A	Aug. 1, 1924	$14,224,100
Twenty-y'r fund...	1879 c & r	5	J & J	July 1, 1899	749,900
Water stock.....	1871 c	7	J & J	Oct. 1, 1901	329,000
do	1873 c	7	J & J	July 1, 1903	14,000
LATE CORPORATION OF WASHINGTON—					
Thirty-year funding..	1872 c	6g	M & N	Nov. 1, 1902	571,100
Overdue bond, not presented.....		7·3 int. ceased.....			100

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to $15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for $50 and $500 each, the registered bonds $1,000 and $5,000 each.

INTEREST on the bonds paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

TOTAL DEBT.—The subjoined statement shows the District's total debt on the dates named:

	April 1, 1899.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Total fund. debt.	$15,888,200	$16,933,000	$17,532,600	$17,781,700

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was $22,106,650.

On April 1, 1899, stock and bonds to the amount of $3,420 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

ASSESSED VALUATION.—The District's assessed valuation and tax rate at different periods have been as follows:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per $1,000.
1898	$181,256,284	$9,780,658	$191,036,942	$15·00
1897	180,376,908	9,532,851	189,909,759	15·00
1896	188,922,343	10,971,737	199,894,080	15·00
1895	192,555,046	11,719,308	204,274,354	15·00
1890	137,626,419	11,023,167	148,649,586	15·00
1885	93,502,464	12,795,934	106,298,398	15·00

Burlington, Iowa.—P. C. Naumann, Mayor. Burlington is in Des Moines County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, A&O, $140,000.....	Oct. 1, 1899
($20,000 due y'rly) to	Oct. 1, 1905
5s, A&O, $33,000.....	Oct. 1, 1907
4s, M&N, 50,000.....	June 1, 1906
Subject to call after 1901.	

LOANS—	When Du
BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—	
6s, M&N, $160,000...	Nov. 1, 1902

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on April 1, 1899, was $223,000; floating debt. $79,800; total debt, $302,800; sinking fund, $14,200; net debt, $288,600. The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay $2,000 yearly to a sinking fund for their redemption.

ASSESSED VALUATION in 1898 of real estate was $2,913,261; personal property, $966,838; total, $3,880,099; total tax rate (per $1,000) in 1898 was $69·00, including State tax, $3·30, county tax, $6·00; city tax, $37·00; school tax, $22·70. In the water district, which includes about one-half the city, the water tax (per $1,000) is $50·00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1899 (estimated), 30,000.

INVESTMENTS.

GOVERNMENT, MUNICIPAL AND RAILROAD BONDS

C. H. WHITE & CO.,

BANKERS,

31 NASSAU STREET, NEW YORK.

AGENTS FOR THE

ANGLO-AMERICAN BANK, Ltd.,

Charing Cross, London.

Individual Accounts received subject to check at sight in London. Cable Transfers.

MASON, LEWIS & CO.,

BANKERS,

CHICAGO, 171 La Salle St. BOSTON, 60 Devonshire St.

MUNICIPAL RAILROAD CORPORATION **BONDS.**

Choice Issues.

Street Railway and Gas Companies.

LIST ON APPLICATION.

Whann & Schlesinger,

DEALERS IN

MUNICIPAL and RAILROAD SECURITIES.

71 BROADWAY . NEW YORK.

C. R. GOODE & CO.

HIGH-GRADE WARRANTS Netting from 4 to 8%.

15 WALL STREET NEW YORK.

INVESTMENTS.

TRANSMISSION ROPE.

SHIPS' HAWSERS. CORDAGE TOWING LINES.

SISAL AND MANILA SPECIALTIES.

The American Man'f'g Co.

67 WALL STREET, NEW YORK.

MUNICIPAL BONDS.

Securities Netting from 3½ to 6%

ALWAYS ON HAND.

Send for our Investment Circular.

DUKE M. FARSON, Banker,

Municipal Bonds. 182 Dearborn Street CHICAGO.

CASH PAID FOR

Kansas Municipal Bonds in default, Wichita Mortgages, default or not, Wichita or Sedgwick Co. Real Estate, Foreclose Mortgages, etc.

DEAN GORDON, Financial Broker

WICHITA, KANSAS.

BANKING HOUSE OF

HAIGHT & FREESE,

53 BROADWAY, NEW YORK.

Boston, 85 State St.; Philadelphia, 403 Walnut St

Execute orders in Stocks, Bonds, Grain, Cotton and Provisions on the New York, Philadelphia, Boston and Chicago Grain and Stock Exchanges for investment or to be carried on margin of 3 to 5 per cent at moderate rates of interest and 1-16 commission. Interest allowed on margins and deposits subject to check at sight.

DETERMINING THE FINANCIAL RESPONSIBILITY OF THE FIRM WITH WHICH YOU DEAL IS AS IMPORTANT AS SELECTING THE RIGHT STOCKS.

Private wires to Boston, Philadelphia and Chicago

Branch Office, 1132 Broadway, New York

MISCELLANEOUS.

1850. 1899

The United States Life Insurance Co.

IN THE CITY OF NEW YORK.

All Policies now issued by this Company contain the following clause:

"After one year from the date of issue, the liability of the Company under this policy shall not be disputed."

During 1898 the Company made material increase in income, assets and surplus; and can thus claim a substantial gain in the most important elements of safety and progress.

All Death Claims paid WITHOUT DISCOUNT as soon as satisfactory proofs have been received.

Active and Successful Agents, wishing to represent this Company, may communicate with RICHARD E. COCHRAN, 3d Vice-President, at the Home Office, 261 Broadway, New York.

OFFICERS:

GEORGE H. BURFORD.....President
GEO. G. WILLIAMS.....Vice-President
C. P. FRALEIGH.....2d Vice-President
RICHARD E. COCHRAN.....3d Vice-President
A. WHEELWRIGHT.....Secretary
J. L. KENWAY.....Assistant Secretary
WILLIAM T. STANDEN.....Actuary
ARTHUR C. PERRY.....Cashier
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Liabilities (N. J. and N. Y. Standard)..	61,702,412 69
Surplus.....	5,394,189 71

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— OF THE —

COMMERCIAL & FINANCIAL CHRONICLE.

[Entered according to act of Congress in 1899 by WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress, Washington, D. C.]

NEW YORK, APRIL 15, 1899.

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THE PROPOSITION TO SETTLE THE WEST VIRGINIA DEBT.

As affecting the good name and public standing of an important commonwealth, there is no movement to-day in which a greater interest will be felt, or which will be more closely watched by the thinking portion of the community outside of those having a direct pecuniary interest in the matters at issue, than the movement for an adjustment of the debt of the State of West Virginia. This State is practically the only one which still has an unsettled indebtedness of large amount. Every one who desires to see public credit, whether State or national, maintained at a high standard—every one who is anxious to see those few remaining communities which through misfortune or the force of circumstances have hitherto suffered in financial repute, raised to the same advanced plane as the rest—will welcome all well-directed efforts to adjust the West Virginia indebtedness and remove the only cloud hanging over that important commonwealth.

When we speak of the unsettled indebtedness of West Virginia, we do not of course mean that the State has any obligations of its own on which it is in default. Such is not the case. The State has no direct debt. But it is none the less bound for a large amount of indebtedness incurred on its behalf and contracted before the State had existence as a separate political entity. As is well known, West Virginia originally formed part of the State of Virginia. When the territory of which it is composed was erected into a separate State, it was provided that it must assume its proper share of the debt of the old State of Virginia incurred prior to January 1 1861. In the thirty eight years that have elapsed since then West Virginia has never accounted or settled for this share of the old debt. Virginia herself, as will be remembered, for a time assumed a hostile attitude towards the holders of the old bonds, but long since reached a settlement with the creditors as to the portion of the debt with which she deemed herself chargeable. West Virginia, however, has persistently refused to come to any kind of an agreement or settlement, and within more recent years at least the disposition has been to act as if the State was in no way bound to the old creditors. Such an attitude is incapable of defense, either equitably or legally.

Just what West Virginia's portion of the old debt may be, just what she should reasonably and equitably be asked to contribute in settlement of these old ante-war burdens—on this point there may be room for differences of opinion. But with reference to the fact that *some* part of the old debt is fairly chargeable against and should be taken care of by her, as to this there can be no dispute whatever. At the time of the separation it was distinctly provided that she should assume part of the debt. Moreover, the Constitution adopted by the State and all the early legislation contemplated that the State would fulfill this plain mandate. The ordinance under which Virginia was divided contains the following reference to the subject:

> The new State shall take upon itself a just proportion of the public debt of the Commonwealth of Virginia prior to the first day of January 1861, to be ascertained by charging to it all State expenditures within the limits thereof, and a just proportion of the ordinary expenses of the State Government, since any part of said debt was contracted; and deducting therefrom the moneys paid into the treasury of the Commonwealth from the counties included within the said new State during the same period.

The meaning of this is clear enough, though obviously the method provided for determining West Virginia's portion of the debt is a complicated one, calculated to produce just such a state of irresponsibility, confusion and doubt as has since arisen. The declaration in the Constitution, under which West Virginia was admitted into the Union, was no less emphatic on the same point. Section 8, Article 8 of that instrument is as follows:

> SECTION 8, ARTICLE 8.—An equitable proportion of the public debt of Virginia, prior to January 1st 1861, shall be assumed by this State, and the Legislature shall ascertain the same as soon as practicable.

Here is not only an explicit acknowledgment of liability for part of the debt, but a direction to the Legislature to "ascertain the same as soon as practicable." Unfortunately the Civil War and the long period of reconstruction which followed prevented an adjustment of the matter between the two States. Unfortunately, too, Virginia, in making a settlement with the bondholders in 1871, arbitrarily assigned to West Virginia one-third of the debt, issuing the so-

called Virginia Deferred Certificates for this one-third which it is the purpose of the present effort to convert into something more definite and tangible. Reports agree pretty well in saying that West Virginia is not justly chargeable with as much as one-third the whole debt, and it is the recognition and plain avowal of that fact by those who are back of the present movement that gives so much force to it and creates such a favorable opportunity for the State.

Virginia's total debt in 1871, when the settlement with her creditors was made, was figured at $45,718,-112, this representing both the principal and the unpaid interest up to that time. As one-third of such amount is $15,239,370, that was the sum which it was arbitrarily assumed West Virginia must provide for; of this amount $9,000,000, roughly, may be estimated to be principal and the rest unpaid interest. This, as remarked, was in 1871; since then 28 years' more interest has accrued. To state these figures is to make it at once apparent that on that basis the requirements would be of such magnitude that it would be utterly out of the question for West Virginia to meet them. Besides, as just indicated, the State can not fairly be charged with as much as one-third the debt. In the Memorial recently addressed to the West Virginia Legislature by the committee engaged in the present attempt at settlement, it is declared that the "Debt Commission" appointed by West Virginia in 1871 reported that if West Virginia's proportion was reckoned on the basis of population, the amount to be assumed by her would be $7,474,642 46 with interest from 1861, and if reckoned on the basis of revenue it would be $5,231,485 10. It is stated, furthermore, that the committee of the Convention of 1861, which drafted the ordinance dividing the State, estimated that a statement of the account would assign to West Virginia between six and seven million dollars. On the other hand, an accountant employed by the Virginia Debt Commission, the Memorial says, estimated the amount for West Virginia at somewhat above $11,000,000.

These calculations are interesting mainly as showing what widely varying results may be produced by employing different methods. However, a specific method for stating the account was provided in the Ordinance of Division. It is by this method that West Virginia's liability must be determined. The plan now proposed recognizes this fact and undertakes to be governed by it. The amount having been ascertained. moreover, the proposition is to compromise for only a fraction of that sum. The West Virginia Debt Commission of 1871 it seems furnished a partial list of the roads and other internal improvements within the boundaries of West Virginia constructed by payments out of the Treasury of Virginia. This list showed aggregate expenditures in this way of $3,343,929. It is claimed, however, that the Commissioners accidentally omitted a number of internal improvements within West Virginia which were made between 1785 and 1828.

It is part of the present plan to make such an investigation respecting the "State expenditures" as will preclude any risk of charging West Virginia with any amount which is not represented by some public improvement of which her people have had the benefit and which was paid for out of the treasury of the original State. The names of the persons composing the Committee conducting the present movement constitute in themselves a guaranty of absolutely just treatment. The Committee consists of John Crosby Brown, George Coppell, J. Kennedy Tod, Clarence Cary, Virginius Newton and R. P. Chew. Any plan of settlement, moreover, must be submitted to and approved by an Advisory Board. This Board, as originally constituted, consisted of Thomas F. Bayard, W. Pinkney Whyte, Edward J. Phelps and George G. Williams. Mr. Bayard having since then died, his place will be filled by some one of equal repute and standing.

Not only are the "State expenditures" to be strictly limited to those made within the borders of West Virginia, but the Committee is willing to exclude from the account such of those expenditures as were incurred prior to 1828. Furthermore, claim is waived in favor of the State to a number of other substantial things. For instance, all the property in West Virginia owned by Virginia was transferred to the former after the division of the old State, on condition, however, that it be accounted for in any future settlement. The bank stock alone so transferred was estimated in 1871 at $539,600. Under the plan it is proposed to forego all claim to any of this property if a settlement be concluded with West Virginia before December 1 1899.

It is believed that under this policy of exclusion it will be found that West Virginia should be charged with only $4,000,000 to $4,500,000 of the original principal of the debt. To that sum, of course, would have to be added 38 years interest from 1861. But, as already stated, a settlement is not asked for the full amount of either principal or interest, even on this reduced basis. The plan contemplates a compromise on precisely the same terms as the compromise made by Virginia—that is, 60 per cent for principal and 30¼ per cent for interest. On that basis the requirement in new bonds would be:

$4,000,000 principal at 60 per cent	$2,400,000
Thirty-eight years' interest on $2,400,000, equaling $5,-472,000, to be compromised at 30¼ per cent	1,655,000
Total of bonds required from West Virginia	$4,055,000

In brief, then, the plan of settlement advocated contemplates an issue of only about four million dollars of bonds by West Virginia. On the basis of the $15,239,370 assigned to the State in 1871, the call today with 28 years' interest added would be over forty million dollars. This shows how exceedingly favorable the present proposition is to the State. The latter sum, as already noted, West Virginia could by no possibility undertake to assume. The sum of $4,000-000 would seem well within her ability to take care of. The interest on the new bonds is to be at an average of not less than three per cent for their full term, but the Committee is to have the right to arrange the rate for the first ten years to suit the convenience of West Virginia. At the maximum of 3 per cent the interest charge would be $120,000 per year. If at the outset the rate should be only 2 per cent, then the requirement per year would be no more than $80,000.

The question for West Virginia to consider therefore is whether to advance her credit, restore her financial prestige and give evidence of her honesty of purpose, she will incur this small yearly burden. The advantages to result from such a course would be enormous. Not only would the State be held in higher estimation by the whole world, but the material gains would be just as noteworthy. In mineral wealth West Virginia is one of the richest States in the Union. She needs capital to develop her re

sources. But many moneyed men scrupulously avoid investments in States whose financial history is not absolutely above reproach. An adjustment of this old indebtedness would remove all restraint on the flow of capital into the State, thus ensuring for her an era of prosperity such as she has never previously enjoyed in her entire history. The moment is especially opportune for such action now, when the general business conditions of the United States are favorable to the employment of capital in new fields. There has not yet been time for a reliable expression of public opinion on the plan in West Virginia. The Memorial from the Committee was presented on February 23 1899 at the very close of the Legislative session, and therefore it was not possible to give consideration to it. Earlier in the session (January 17), it is true, a resolution was unanimously adopted in the Lower House declaring that West Virginia is in no way obligated for the payment of any portion of the Virginia Deferred Certificates, but it seems to be thought that this was largely buncombe, and certainly the action was taken without a knowledge of all the facts. When public opinion has been educated to understand how clear is the liability of West Virginia for the debt, and how favorable are the terms of the present proposal, there will be a wide demand, we may be certain, for acceptance of the scheme.

As for the certificate holders, they do not, of course, have the prospect of a very large return, seeing that the aggregate of the debt is to be compromised for so small an amount. But under all the circumstances of the case it seems difficult to discern how anything more could be obtained for them. In fact, it is either this or nothing, apparently. There have been many previous attempts at settlement, but they have all failed. Even the present movement is only in its initiatory stages, and it will require a great deal of hard work and much skill and diplomacy before success will be in sight. At least, however, it rests on a tenable basis, and is so framed as to merit success. The method of procedure to be adopted in attempting to reach a settlement is not yet clearly defined. As the West Virginia Legislature has definitely adjourned, that avenue of approach is no longer open. There seems to be a consensus of opinion in favor of enlisting the services of Virginia, with the view ultimately (if every other method fails) of bringing the matter before the United States Supreme Court.

At present the Brown Committee have on deposit $5,450,000 of the Deferred Certificates, while holders of $1,500,000 more have in writing agreed to deposit when the Brown Bros. receipts are listed. This gives the Committee nearly a majority. About $1,500,000 of the 15¼ millions supposed to be outstanding, it is estimated by the Committee, have been lost and will never be heard of. It is contemplated to settle for a lump sum with West Virginia, as was done in the Virginia case, and then have a special tribunal determine just how much is to be given each certificate holder. This calls attention to the fact that there are several classes of certificates which vary greatly in value. Thus the certificates issued in 1871 and 1879 represent one-third of the principal of a bond, and also one-third of any interest in default at the time of funding. Some of the 1871 certificates, however, include 10 years of interest, while others include only 2 years of interest, the interest between 1861 and 1869 having previously been funded under the Act of 1866. On the other hand, the certificates issued in 1882 and 1892 represent only the principal of the bond; a separate certificate (called "Interest Scrip") having been given for the interest in default. As the claim for interest is to be compromised on a much smaller basis than the principal of the original bonds, it obviously makes a great deal of difference whether a given certificate represents a larger or smaller proportion of interest, or whether the certificate represents all scrip. The Interest Scrip will, under the plan proposed, yield, it would seem, not more than 10 or 11 per cent. Some of the other certificates may yield, it is thought, from two to four times this percentage.

CHANGES IN THE INVESTMENT LAWS FOR SAVINGS' BANKS.

The marvelous growth of the savings bank deposits in the Eastern portions of the United States is forcing a gradual enlargement of the field in which these institutions are by law permitted to invest their deposits and their resources. The present year the subject has received unusual attention, one reason for this being that there are so many more legislative bodies in session in an odd-numbered than in an even-numbered year. Enlargements have been made or are proposed in nearly all the principal States. It is not our purpose to discuss the wisdom or propriety of these amendments, but simply to note the laws themselves and to indicate their nature and scope.

In New York changes widening the field and enlarging the scope of the investments have been made for several successive years, as shown at length in an editorial article in the STATE AND CITY SUPPLEMENT for April 1898; last year authority was given for the first time to purchase railroad bonds under certain restrictions. This permission, however, is confined entirely to roads in New York State. The present year Mr. Krum has introduced a bill in the Senate greatly extending the permissible line of railroad investments. This bill has been favorably reported by the Senate Committee on Banks, with an amendment legalizing investments also in the first mortgage bonds of the Fonda Johnstown & Gloversville RR. Beyond that, we are not in position to indicate what fate the measure is likely to meet. We give herewith Senator Krum's bill in full. Some other bills proposing changes have been introduced, but thus far no action has been taken on them.

AN ACT to amend the Banking Law, relative to securities in which deposits in savings banks may be invested.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision six of section one hundred and sixteen, of chapter six hundred and eighty-nine of the laws of eighteen hundred and ninety two, entitled "An Act in Relation to Banking Corporations," as amended by chapter eight hundred and thirteen of the laws of eighteen hundred and ninety-five, and chapter two hundred and thirty-six of the laws of eighteen hundred and ninety-eight, is hereby further amended so as to read as follows:

Subdivision 6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged, according to their best judgment, and such report shall be filed and preserved among the records of the corporation. Also in the first mortgage bonds of any railroad corporation of this State the principal part of whose railroad is located within this State; or of any railroad corporation of this and any other State or States connecting with and controlled and operated as part of the system of any such railroad corporation of this State, and of which connecting railroad at least a majority of its capital stock is owned by such a railroad corporation of this State, or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad companies respectively; provided that at no time within five years next preceding the date of any such investment shall such railroad corporation of this State or such connecting railroad corporations respectively have failed regularly and punctually to pay the principal and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided, further, that at the date of every such dividend the outstanding capital stock of such railroad corporation, or such connecting railroad company respectively shall have been equal to at least one-half

of the total mortgage indebtedness of such railroad corporations respectively, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made [not more than twenty per centum of the whole amount of deposits shall be so loaned or invested. Street railroad corporations shall not be considered railroad corporations within the meaning of this section.] Also in the mortgage bonds of the following railroad corporations: The Chicago & North Western RR. Co., Chicago Burlington & Quincy RR. Co., Michigan Central RR. Co., Illinois Central RR. Co., Pennsylvania RR. Co., Delaware & Hudson Canal Co., Delaware Lackawanna & Western RR. Co., New York New Haven & Hartford RR. Co., Boston & Maine RR. Co., Maine Central RR. Co. Provided that at the time of making such investment the said railroads shall have earned and paid regular dividends of not less than four per centum per annum in cash on all their issues of capital stock for the ten years next preceding such investment, and provided the capital stock of any of said railroad corporations shall equal or exceed in amount one-third of the par value of all its bonded indebtedness; and further provided that all bonds hereby authorized for investments shall be secured by a first mortgage of the whole or a part of the railroad and railroad property actually in the possession of and operated by such company; and provided also that such railroad be of standard gauge of four feet eight and one-half inches. Not more than twenty per centum of the whole amount of deposits of any bank shall be loaned or invested in railroad bonds, and not more than five per centum of the deposits of any bank shall be invested in the bonds of any one railroad. Street railroad corporations shall not be considered railroad corporations within the meaning of this subdivision.

Section 2. This act shall take effect immediately.

It will be observed that this measure, like that with reference to New York railroads which became a law last year, provides that street railroads shall not be included within the term "railroad corporations." Bearing on this point, it is interesting to note that the Attorney-General of the State has just given an opinion that the Manhattan Elevated is not a street railway within the prohibition referred to.

In Connecticut it is contemplated to extend the authority relating to purchases of railroad bonds even further than is provided in the intended amendment in New York which we have just quoted. The existing provision of the Connecticut statute with reference to railroad investments will be found in its proper place on another page. How that provision will read should the revision proposed be made is shown in the following. We preserve the same paragraph mark (7) as that in the other place. It should be added that this proposed amendment has been prepared by the Select Committee of Connecticut Savings Bank Treasurers, and it has the approval of the Bank Commissioners, as we learn through the kindness of Commissioner Sidney W. Crofut. A hearing on the bill was had before the Committee on Banks of the Connecticut Legislature on March 30, and it is likely the Committee will report this bill favorably.

(7) Or in the bonds of any railroad company organized under the laws of any of the States mentioned in this Act, and which bonds are secured by a first mortgage (as the only mortgage security) given by said railroad company upon some portion of the railroad owned by it, or given by a railroad company (a majority of the capital stock in which is owned by the railroad company issuing said bonds), upon some portion of the railroad owned by it but leased or operated by the railroad company issuing said bonds, and which portion of said railroad in either case shall be located wholly or in part in one or more of the States mentioned in this Act, provided the entire railroad of said company is located wholly within the United States; or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; *provided*, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period of not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and *provided, further*, that said outstanding capital stock at the time of such investment equals or exceeds in amount one-third of the entire outstanding issue of said bonds; also in the bonds of the following-named railroad corporations, viz:

Boston & Albany Railroad Company,
Boston & Lowell Railroad Company,
Boston & Maine Railroad Company,
Concord & Montreal Railroad Company,
Fitchburg Railroad Company,
Harlem River & Port Chester Railroad Company,
Maine Central Railroad Company,
New England Railroad Company,
New York & New England Railroad Company,
New York New Haven & Hartford Railroad Company,
Old Colony Railroad Company,

and in any general or consolidated mortgage bonds issued by any of the following-named railroad corporations to retire all of the outstanding prior mortgage bonds secured upon the property covered by said general or consolidated mortgage:—

Chicago & North Western Railway Company,
Chicago Burlington & Quincy Railroad Company,
Chicago Milwaukee & St. Paul Railway Company,
Chicago Rock Island & Pacific Railway Company,
Chicago & Alton Railroad Company,
Cleveland & Pittsburg Railroad Company,
Lake Shore & Michigan Southern Railway Company,
Michigan Central Railroad Company,
Morris & Essex Railroad Company,
New York Central & Hudson River Railroad Company,
Pennsylvania Railroad Company,
St. Paul Minneapolis & Manitoba Railway Company,

and in the mortgage bonds hitherto issued which the said consolidated or general mortgage bonds are to retire at maturity; *provided*, that at no time within five years next preceding the date of such investment shall such railroad corporation have failed regularly and punctually to pay the principal at maturity, (or as extended,) and interest of all its mortgage indebtedness, and in addition thereto regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years; further, that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-third of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which such investment shall be made, but this Act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

In Massachusetts likewise an effort is being made to add to the list of railroad bonds. In this case we have not been able to obtain the full text of the proposed amendment. Massachusetts savings institutions now have authority to purchase the bonds of New England roads, as set out on page 16 of this number. The new bill would add, according to the newspapers, the bonds of the New York Central & Hudson River, Michigan Central, Lake Shore & Michigan Southern, Illinois Central, Pennsylvania, Del. Lack. & Western, Chicago Burlington & Quincy, Chicago & North Western and Delaware & Hudson Canal, besides the legally authorized bonds of any railroad company incorporated under the authority of New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa which has paid not less than 4 per cent dividends for the past ten years, if such bonds are secured by a first mortgage; also the notes of any citizen of Massachusetts with above bonds as collateral.

In New Hampshire the Legislature which recently adjourned made a number of different changes in the statute relating to the investments of the savings institutions. In the first place Section 8 is amended so as to add the Territory of Arizona to the legal list of State and Territorial bonds which may be acquired. As the section originally stood not exceeding 25 per cent of the deposits could be invested in such State and Territorial bonds. Now there appears to be no limit as to that class. In Section 9 (the amendment inadvertently designates this as Section 8 the same as the other) the provision excluding bonds or notes of counties of less than 10,000 inhabitants, or of cities, towns, or other municipal corporations of less than 5,000 inhabitants, or of any school district of less than 1,000 inhabitants, is altered so as to exclude all school districts of less than *2,000* inhabitants, and all cities, towns, &c., of less than *20,000* inhabitants. Besides this the language is amended so that the prohibition instead of applying to "any of the foregoing States [the States enumerated in the section preceding], or Territories west of the Mississippi River except Minnesota" is made applicable, simply and broadly, to "any of the foregoing States." At the same time the percentage which may be invested in this class is raised from 20 per cent to 30 per cent. In the railroad investments, Section 16 is amended so that where before it was permissible to invest 10 per cent of the deposits in the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan and Illinois that has earned and paid regular dividends of at least four per cent for five years previous to such investment, now it is permissible to invest up to 20 per cent in such stocks.

In New Jersey a bill extending investments in municipal securities so as to include the bonds of townships and boroughs passed the Legislature in 1898, but then failed to receive the approval of the Governor. The current year greater success has attended the effort, and a measure to that effect became a law by Executive approval March 24 1899.

United States Debt and Its History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business June 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always have the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, FIRST, the details as they stood at the close of the last fiscal year ending June 30 1898; SECOND, the changes in those details since June 30 1898 down to April 1 1899; THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1876; FOURTH, we publish in the CHRONICLE every month—usually the first or second Saturday—the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month; some months lack of space forces us to delay the publication to a later week.

With these data at his command, it would seem as if any inquirer could satisfy himself fully with reference to every point which might become of importance for him to know respecting the United States debt.

INTEREST-BEARING DEBT OUTSTANDING JUNE 30 1898.

Title of Loan.	*Authorizing Act.*	*Rate.*	*When Redeemable.*	*Interest Payable.*	*Amount Issued.*	*Outstanding*		
						Registered.	*Coupon.*	*Total.*
Funded loan of 1891..	July 14,'70, & Jan. 20,'71	4½ per cent Cont'd@2%	Option U.S.	M,J,S&D.	(4½s)$250,000,000	$25,364,500	.....	$25,364,500
Funded loan of 1907..	July 14,'70, & Jan. 20,'71..	4 per cent..	July 1, 1907.	J,A,J&O.	740,907,400	490,847,750	$68,798,300	559,646,050
Refunding certificates	February 26, 1879.....	4 per cent..	.....	J,A,J&O.	40,012,750	.....	.....	41,520
Loan of 1904.....	January 14 1875.....	5 per cent..	Feb. 1, 1904.	F,M,A&N	100,000,000	65,755,950	34,244,050	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent..	Feb. 1, 1925.	F,M,A&N	162,315,400	111,051,900	51,263,500	162,315,400
Agg'ate of interest-bearing debt, excl. of U. S. bonds issued to Pac. RRs., as stated below					1,293,235,550	693,020,100	154,305,850	847,367,470

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1898.

Funded loan of 1891, matured September 2 1891.....	$130,400 00
Old debt matured at various dates prior to Jan. 1, '61, and other items of debt matured at various dates subsequent to Jan. 1, '61..	1,132,280 26
Aggregate June 30 1898 of debt on which interest has ceased since maturity.....	$1,262,680 26

DEBT BEARING NO INTEREST JUNE 30 1898.

	Authorizing Act.	
United States notes....	Feb. 25 1862; July 11 1862; March 3 1863.....	$346,681,016 00
Old demand notes.....	July 17 1861; Feb. 12 1862.....	53,997 50
National Bank notes: Redemption account.	July 14 1890	30,493,147 00
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, $15,260,686 14; less $8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,884,752 14
Aggregate June 30 1898 of debt bearing no interest.....		$384,112,912 64

The foregoing shows that the Government debt on June 30 1898 was made up of (1) interest-bearing debt, $847,367,470, of (2) debt on which interest has ceased, $1,262,680 26, of (3) debt bearing no interest, $384,112,912 64, making total *gross* debt, $1,232,743,062 90; subtracting from the total the net cash balance in the Treasury ($205,657,570 76) at the same date (June 30 1898) we have the net debt as it stood at the close of the last fiscal year, $1,027,085,492 14. To bring down the *interest-bearing* debt to April 1 1899—which, as stated, was $847,367,470 on June 30 1898—we must include the $198,406,000 war bonds (Loan of 1918) already issued, add to the Funded Loan of 1907 $4,450 and deduct from the Refunding Certificates $2,630 (a net addition of $198,407,820 to reach the total of the interest-bearing debt April 1 1899, which was $1,045,775,290).

For *later and future details of the debt, see the same* as issued every month in the CHRONICLE, the first or a later Saturday. We now add, *first*, references to and citations from the laws which are the authority for the debt as it stands to-day; *second*, the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1876 to 1898, both years inclusive; *third*, the Pacific Railroad bonds; and *fourth*, the Cherokee certificates of indebtedness; the last two classes of debt are never included in the Treasury debt statements.

"FUNDED LOAN OF 1891" (Column 1) 4½ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 4½ per cent funded loan of 1891 by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was $25,364,500 and they are all outstanding to-day.

"FUNDED LOAN OF 1907" (Column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (April 1 1899), $559,650,500.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertible in sums of $50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was $39,308,110, but they had been converted so rapidly that there were outstanding at that date only $12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being $40,012,750. Of these there were still outstanding on April 1 1899 a total of $38,890.

"LOAN OF 1904."—(Column 4.) The act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the act of July 14 1870 for the purpose of redeeming on and after January 1 1879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, $50,000,000 of 5 per cents and in November 1894 there were issued $50,000,000 more for similar bonds for the same purpose. There are now outstanding $100,000,000.

"LOAN OF 1925."—(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of $62,315,400 and (2) in February 1896 to the amount of $100,000,000. In a message to Congress under date of February 8, 1895 (published in the CHRONICLE February 9 1895, page 244), President Cleveland stated that "in pursuance of Section 3700 of the Revised Statues the details of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in coin *thirty years* after their date, with interest at the rate of 4 per cent per annum, to the amount of a little less than $62,400,000, are to be issued for the purchase of gold coin amounting to a sum slightly in excess of $65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than $100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3¾ per cent per annum. At least one-half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Revised Statutes is as follows:

"Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the public interest."

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see CHRONICLE, February 18 1893, page 265.

The issue in February 1896 was an ordinary offering, open to all bidders, of $100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding $162,315,400.

"TEN-TWENTIES OF 1898."—(Column 7.) The bonds included under this head are an issue of $200,000,000 3 per cents. They were authorized by Act of June 13 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18 1898, page 1168,) inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of $20, $100, $500 and $1,000, and registered in denominations of same amounts, and also in $5,000 and $10,000, dated August 1 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1 1918. See circular for further details. Subscriptions reached the amount of $1,325,000,000. The total amount issued at this date and the amount now outstanding (April 1 1899) is $198,406,000.

In April, 1895, we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the latest refunding operations began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1876 TO APRIL 1 1899.

Year.	1. "Funded Loan of 1891," 4½ P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. "Refunding Certificates," 4 Per Cents.	4. "Loan of 1904," 5 Per Cents.	5. "Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	9. Total Interest-Bearing Debt.
	$	$	$	$	$	$	$	$
1876, July 1	.....	.....	Maximum	.....	.....	14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00	.....	issue was	.....	.....	14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,012,750 00	.....	.....	14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00	.....	.....	14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00	.....	.....	14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00	.....	.....	14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00	.....	.....	14,000,000 00	‡460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00	.....	.....	14,000,000 00	‡32,082,600 †304204350	1,338,220,150 00
1884	250,000,000 00	737,661,700 00	290,000 00	.....	.....	14,000,000 00	†224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00	.....	.....	14,000,000 00	†194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00	.....	.....	14,000,000 00	†144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00	.....	.....	14,000,000 00	†19,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00	.....	.....	14,000,000 00	.....	950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00	.....	.....	14,000,000 00	.....	829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00	.....	.....	14,000,000 00	.....	725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00	.....	.....	7	.....	610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00	.....	.....	"Loan of	.....	585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00	.....	.....	1918"	.....	585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000	.....	(War Bonds),	.....	635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700	3 Per Cents.	.....	716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400	.....	.....	847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400	.....	.....	847,365,130 00
1898	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400	.....	.....	847,367,470 00
1899, April 1	25,364,500 00	559,650,500 00	38,890 00	100,000,000	162,315,400	198,406,000	.....	1,045,775,290 00

‡ Continued at 3½ per cent. † Continued at 3 per cent.

PUBLIC DEBT OF THE UNITED STATES, Etc. *(Continued.)*

Year.	10. Debt on which Interest has ceased.	11. Debt bearing no Interest.	12. Outstanding Principal.	13. Cash in the Treasury July 1.	14. Total Debt less Cash in Treasury.	15. Annual Interest Charge.
1876 July 1	$3,902,420 26	$437,125,796 89	$2,151,713,667 15	$90,788,326 70	$2,060,925,340 45	$96,104,269 00
1877	16,648,860 26	435,191,431 84	2,163,728,792 10	144,453,360 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 3[illegible]	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 7[illegible]	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	33,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,640 26	384,112,912 64	1,232,743,062 90	205,657,570 76	1,027,085,492 14	34,387,408 80
1899, April 1	1,219,420 26	386,[illegible]54,016 16	1,433,548,728 42	284,043,166 75	1,149,505,562 67	40,339,661 60

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, except in the case of April 1, for which the total is of that date, and is exclusive of interest charge on Pacific Railway bonds.

NOTE 2.—The figures for July 1 1879 were made up assuming pending funding operations to have been completed.

PACIFIC RAILROAD DEBT.—Two other classes of bonded debt must be referred to which have never been included in the total of Government debt —we mean the Pacific Railroad debt and the Cherokee certificates of indebtedness. To show the situation of these two classes of bonds we have to make compilations of our own, as the Treasury form comes short of indicating the existing situation. First we bring together the details respecting the issues to the Pacific Railroads, giving likewise in the statement the debt already paid and the balance due to the Government.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS APRIL 1 1899.

Name of Railway.	Railroad Liability.			Repaid by Companies.			Balance Due United States.
	Bonds Issued by Government.	Net Interest Paid by Government.	Total.	Through Sinking Fund.	Settlement with Government.	Total.	
	$	$	$	$	$	$	$
Central Pacific	25,885,120 00	36,604,385 29	62,489,505 29	9,100,452 55	53,389,052 74	62,489,505 29	.....
Kansas Pacific	6,303,000 00	6,607,458 34	12,910,458 34	.....	*12,910,458 34	12,910,458 34	.....
Union Pacific	27,236,512 00	31,211,711 75	58,448,223 75	.....	58,448,223 75	58,448,223 75	.....
Cent'l Branch, Un. Pacific	1,600,000 00	2,163,173 90	3,763,173 90	.....	.....	.....	3,763,173 90
Western Pacific	1,970,560 00	3,453,102 86	5,423,662 86	.....	5,423,662 86	5,423,662 86	.....
Sioux City & Pacific	1,628,320 00	2,592,601 97	4,220,921 97	.....	.....	.....	4,220,921 97
Totals	64,623,512 00	82,632,434 11	147,255,946 11	9,100,452 55	130,171 397 69	139,271,850 24	7,984,095 87

* Government accepted principal of bonds—$6,303,000—in full payment of all indebtedness.

NOTE.—The Government has been reimbursed for $27,236,512 principal and $31,211,711 75 interest, being the total indebtedness of the Union Pacific Railroad Company to Nov. 1, 1897, and for the principal of the Kansas Pacific indebtedness, amounting to $6,303,000. Under settlement agreement of Feb. 1, 1899, twenty notes of the Central Pacific Railroad Company were delivered to the Treasurer of the United States, aggregating $58,812,715 60, which amount represented the unpaid balance of the total indebtedness of the Central Pacific and Western Pacific Railroad companies to the United States on Feb. 1, 1899. On March 10, 1899, in pursuance of agreement, the first four of said notes, aggregating $11,762,543 12 (with accrued interest amounting to $35,771 02) were transferred in consideration of a full cash payment into the Treasury of the principal and interest thereon, leaving the balance unpaid March 31, 1899, $47,050,172 48, and accrued interest, less transportation earnings.

CHEROKEE CERTIFICATES OF INDEBTEDNESS.—The other item of debt not mentioned in the debt statement is the Cherokee four per cent certificates. The indebtedness upon which these certificates were issued grew out of the purchase (see Act making appropriations, etc., for Indian tribes passed March 3, 1893.) from the Cherokee Indians of certain lands known as the Cherokee Outlet, the Government agreeing to pay therefor $8,300,000, in five equal annual instalments, the first payment to fall due March 4, 1895. It was likewise provided that the Cherokee Indians might realize upon the principal and interest of the last four annual instalments in case they should deem it more advantageous, etc. In pursuance of the authority thus granted these Certificates of Indebtedness were issued, $1,660,000 being payable March 4 1896, 1897, 1898 and 1899. Of these certificates the last instalment—$1,660,000—was paid March 4 1899, so that now no portion of the Cherokee Certificates is outstanding.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

MAINE—State, Cities, &c.....Pages 7 to 10
NEW HAMPSHIRE—State, Cities, &c.....Pages 10 to 13
VERMONT—State, Cities, &c.....Pages 13 to 15
MASSACHUSETTS—State, Cities, &c.....Pages 15 to 31
RHODE ISLAND—State, Cities, &c.....Pages 31 to 33
CONNECTICUT—State, Cities, &c.....Pages 33 to 38

State of Maine.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act March 3, 1820) - March 15, 1820
Total area of State (square miles) - - - - - 33,040
State Capital - - - - - - - Augusta
Governor (term expires 1st Wed. Jan., 1901), Llewellyn Powers
Secretary of State (term expires *Jan., 1901), - Byron Boyd
Treasurer (term expires *Jan., 1901), - Francis M. Simpson
Legislature meets biennially in odd years on the first Wednesday in January, and there is no limit to length of sessions.

* Is chosen by Legislature.

HISTORY OF DEBT.—For history of Maine State debt up to 1889, see STATE AND CITY SUPPLEMENT of April, 1895, page 9.

The whole State debt matured in June and October, 1889, and all that was not paid was refunded into the following loans, payable by instalments, part each year.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Outstand'g. When Due.	Outstand'g. Principal.
Reissue Loan, 1889 "A." Original, 1864.	3	J & D	June 1, 1899-1901 $33,000 yearly.	$99,000
Do Class "B."	3	J & D	June 1, 1902-1911 $50,000 yearly.	500,000
Do Class "C."	3	J & D	June 1, 1912-1921 $50,000 yearly.	500,000
Do Class "D."	3	J & D	June 1, 1922-1929 $35,000 yearly.	280,000
Reissue Loan, 1889 "A." Original, 1869.	3	A & O	Oct. 1, 1899 to 1901 $17,000 yearly.	51,000
Do Class "B,"	3	A & O	Oct. 1, 1902 to 1911 $20,000 yearly.	200,000
Do Class "C."	3	A & O	Oct. 1, 1912 to 1921 $28,000 yearly.	280,000
Do Class "D."	3	A & O	Oct. 1, 1922 to 1929 $3,000 yearly.	24,000
Bonds to State College..	5	J & D	June 1, 1919	118,300
Do do do ..	4	J & J	July 1, 1917	100,000
Bond to Insane Hospital.	4	J & J	July 1, 1917	50,000
Loan of 1869, not presented for payment.....				700
Temporary war loan, 1899.....				150,000

PAR VALUE.—The bonds are chiefly for $1,000 or multiples.

INTEREST is payable at the State Treasury, Augusta, Me.

TOTAL DEBT.—The subjoined statement shows Maine's total funded debt on each of the dates named. On January 1, 1899, the total resources of the State amounted to $1,235,615 12.

	Jan. 1, 99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Bonded debt.....	$2,203,000	$2,253,000	$2,303,000	$2,353,000
Temporary loan.....	150,000	200,000	Nil.	Nil.

ASSESSED VALUATION.—Valuations are taken only in even years.

Years.	Assessed Valuation. Real.	Personal.	Total.	State tax per $1,000
1898.....	$260,841,021	$68,675,223	$329,516,244	$2·75
1896.....	257,389,047	71,111,947	328,500,994	2·25
1894.....	249,629,509	74,848,812	324,478,321	2·50
1892.....	236,135,199	78,194,982	314,330,181	2·75

POPULATION OF STATE.—The following statement shows the population by Census periods since 1790:

1890.....	661,086	1850.....	583,169	1810.....	228,705
1880.....	648,936	1840.....	501,793	1800.....	151,719
1870.....	626,915	1830.....	399,455	1790.....	96,540
1860.....	628,279	1820.....	298,269		

DEBT LIMITATIONS.—Constitutional and statutory limitations restricting municipal indebtedness have become quite a feature since the crisis of 1873. In the States where these limitations are provisions of the Constitution of course debts contracted in excess of such limitation are absolutely void. In Maine the amendment to the Constitution took effect January 2, 1878, and is in the following form and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town "shall create any debt or liability which, singly or in the aggregate, "with previous debts or liabilities, shall exceed five per centum of the "last regular valuation of said city or town; *provided, however*, that "the adoption of this article shall not be construed as applying to any "fund received in trust by the said city or town, nor to any loan for the "purpose of renewing existing loans, or for war, or to temporary loans "to be paid out of money raised by taxation during the year in which "they are made."

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in the State of Maine are contained in Public Laws 1895, Chapter 161, Public Laws 1893, Chapter 170, and Revised Statutes, Chapter 47, Sections 102 and 103.

All the provisions referred to above have been compiled by the Commissioners of Savings Banks, and we give their compilation below in full.

Maine Savings banks and institutions for savings are restricted to and hereafter may invest their deposits in manner following, to wit:

Public Funds.—*Aggregate of Investments Unlimited.*—

Public funds of the United States.

Public funds of the District of Columbia.

Public funds of any of the New England States.

Bonds of the cities, counties and towns of any of the New England States.

Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska.

Bonds of counties of twenty thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, *except* when issued in aid of railroads, *provided* the net municipal indebtedness of such county does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of counties" see memoranda "A."

Bonds of any city of ten thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, *except* when issued in aid of railroads, *provided* the net municipal indebtedness of such cities does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of cities" see memoranda "B."

Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, *providing* the interest has been fully paid on the original bonds for at least five years last prior to such refunding, *provided* the net municipal indebtedness of such cities and counties does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds and obligations of School District Boards, Boards of Education and other corporate bodies within said cities authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, *provided* the population of the district is ten thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, *provided* the net municipal indebtedness of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.

For meaning of "net municipal indebtedness of districts" see memoranda "B."

Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property therein.

Railroad Bonds.—*Aggregate of Investments Unlimited.*—

Railroad bonds of Maine; but no bonds of street railroads excepting those already constructed in this State shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the Railroad Commissioners, filed in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of any completed railroad in New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, Missouri, Kansas and Nebraska; but no bonds of street railroads shall be purchased unless an amount of capital stock equal to thirty-three and one-third per cent of the mortgage debt shall have been paid in, in cash, and expended upon the road, evidenced by a certificate of the railroad commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of the Central Pacific, Union Pacific and Northern Pacific railroads.

Mortgage bonds of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

Water Bonds.—*Aggregate of Investments Unlimited.*—

Mortgage bonds of any water company in this State and New Hampshire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for domestic use and for the extinguishment of fires, whenever such company is earning more than its fixed charges, interest on its debts and its running expenses.

Corporation Bonds.—*Aggregate of Investments Unlimited.*

Bonds of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

Bank Stock.—*Aggregate of Investments Unlimited.*—

Stock of any bank or banking association incorporated under authority of this State.

Holdings of the capital stock of any one bank limited. See memoranda "E."

Stock of any bank or banking association incorporated under authority of the United States, if located within the New England States.

Holdings of the capital stock of any one bank limited. See memoranda "E."

Railroad Stock.—*Aggregate of Investments Unlimited.*—

Stock of any railroad in Maine unencumbered by mortgage.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Stock of any dividend-paying railroad in New England.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Corporation Stock.—*Aggregate of Investments Unlimited.*

Stocks of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Real Estate Investment.—*Not Exceeding Five Per Cent of Deposits.*—Real Estate in the city or town in which such bank or institution is located.

Real Estate Foreclosure.—*Holdings Acquired by Foreclosure, &c., Unlimited.*—Real estate acquired by foreclosure of mortgage thereon or upon judgment for debts or in settlements to secure debts.

Loans on Real Estate.—*Not Exceeding Fifty Per Cent of Deposits.*—First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.

Loans on Collateral.—*Aggregate of Investments Unlimited.*

Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to purchase.

Notes with a pledge as collateral of any stocks the bank or institution would by this statute be authorized to purchase.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Loans on Deposit Books.—*Aggregate of Investments Unlimited.*—Notes with a pledge as collateral of any savings bank-deposit book or books of any savings bank in this State.

Loans on Railroad Stock.—*Aggregate of Investments Unlimited.*—Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent of the market value of such stock.

Holdings of the capital stock of any one corporation limited. See memoranda "E."

Loans to Municipalities.—*Aggregate of Investments Unlimited.*—To any county, city or town in this State.

Loans on Other Personal Property.—*Aggregate Unlimited.*—Notes secured by a pledge or mortgage of such other personal property as, in the judgment of the trustees, it is safe and for the interest of the bank to accept.

Loans to Corporations in Maine.—*Aggregate Unlimited.*—To any corporation having real estate and doing business in this State.

Deposits in Banks.—*Aggregate Unlimited.*—May deposit on call in banks or banking associations incorporated under authority of this State or the laws of the United States and receive interest thereon.

MEMORANDA.

A.

From Chapter 161, *Public Laws* 1895.

.....The term net municipal indebtedness of counties, as used in this section, shall be construed to include all bonds which are a direct obligation of the county, less the amount of any sinking fund available in the reduction of such debt.

B.

.....The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

C.

.....The number of inhabitants of cities and counties shall be determined by the last previous official census thereof, as established by the United States or State census or city or county census taken in the same manner as United States or State census and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county.

D.

.....All investments shall be charged and entered on the books of the bank at their cost to the bank or at par when a premium is paid.

E.

From Chapter 47, *Section* 102, *Revised Statutes.*

No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

F.

From Chapter 165, *Public Laws*, 1889.

The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

G.

.....No loans shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is a member.

H.

From Chapter 47, *Section* 105, *Revised Statutes.*

Officers Not to Receive Gift, Fee, &c.—No gift, fee, commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an action of debt in the name and to the use of the State, provided that nothing herein contained applies to any expense of examining titles and making conveyances upon loans made by savings banks.

I.

Expense of Making Loans.—Parties making a loan from a savings bank shall pay all expenses incurred by reason thereof.

J.

From Chapter 47, *Section* 131, *Revised Statutes.*

Does Not Affect Investments Already Made.—But nothing herein affects the legality of investments already made.....And said securities are valid in favor of the bank pursuant to any law in force when such investments were made.

K.

Change of Investments.—And this chapter does not require the change of investments for those hereinbefore named, except as the same can be done gradually by the sale or redemption of the securities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or injury to the borrowers on such securities.

L.

Investing in Securities Not Authorized, a Misdemeanor.—The investments in securities not named in section 100 is a misdemeanor on the part of the trustees authorizing or officers making the same, and such trustees or officers are subject to the prosecutions and punishments prescribed by law for that offense.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF MAINE.

NOTE.—*For places not given in alphabetical order among the following, see "Additional Statements" at end of this State.*

AROOSTOOK CO.—L. O. LUDWIG, Treas.

County seat is Houlton.

LOANS—	When Due.
BUILDING JAIL—	
4s, Aug., $30,000	Aug. 1, 1909
Subject to call after Aug. 1, 1899	
COURT HOUSE—	
4s, J&D, $40,000	June 1, 1915
RAILROAD AID (B. & A. RR.).	
4½s, M&S, $440,000	Sept. 1, 1912
4½s, J&J, 173,000	July 1, 1915
Bonded debt Aug. 1, '98	$683,000

Floating debt	$24,000
Total debt Aug. 1, 1898	707,000
Sinking fund	623,000
Net debt Aug. 1, 1898	84,000
Interest is payable in Boston.	
Tax valuation 1898	17,702,695
Assessment about ½ actual value.	
Tax rate (per $1,000) 1897	$3·55
Population in 1890 was	49,589
Population 1897 (local est.)	60,000

AUBURN—{W. H. WIGGIN, Mayor. E. G. EVELETH, Treasurer.

Auburn is in Androscoggin County.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $15,000	July 1, 1917
4s, J&J, 15,000	July 1, 1900
4s, J&J, 15,000	Jan. 1, 1902
4s, J&J, 25,000	July 2, 1903
4s, J&J, 23,500	July 1, 1904
4s, J&J, 15,000	July 1, 1905
4s, J&J, 18,000	July 1, 1906
4s, J&J, 10,000	July 1, 1907
4s, J&J, 14,000	July 1, 1909
CITY BONDS- Cont'd.	
4s, J&J, $13,000	July 1, 1910
4s, J&J, 13,000	July 1, 1911
4s, J&J, 4,000	Jan. 1, 1912
4s, J&J, 7,000	July 1, 1912
4s, J&J, 16,000	June 1, 1923
4s, J&J, 14,500	Jan. 1, 1925
CITY WATER BONDS—	
5s, J&J, $58,700	July 1, 1905
4s, J&J, 30,000	May 20, 1913

TOTAL DEBT, ETC.—Auburn's total bonded debt Jan. 1, 1899, not including the water debt, was $218,000; floating debt additional, $105,000; sinking fund assets, $74,900; net debt, $248,100; city water debt, $58,700; Water Commissioners' bonds outstanding, $226,000; value of water works owned by the city, $500,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate and personal property was $6,352,820; in 1892 it was $6,287,460. Tax rate (per $1,000) for 1898 was $22·50.

POPULATION.—In 1899 the population was about 12,000; in 1890 it was 11,253; in 1880 it was 9,556; in 1870 it was 6,166.

AUGUSTA—This city is in Kennebec County.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $74,500	1898-1905
REFUNDING BONDS—	
5s, F&A, $9,000	Feb. 15, 1902
4s, J&J, 6,000	July 1, 1900
4s, F&A, 182,500	Feb., '97-'17

Bonded debt 1898	$226,853
Assessed valuation, real	5,155,445
Ass'd valuat'n, personal	1,750,409
Total valuation 1898	6,905,854
Tax rate (per M.) 1898	$25·00
Population 1890	10,527

INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston, and of other bonds at City Treasury.

BANGOR.—{F. O. BEAL, Mayor. H. O. PIERCE, Treasurer.

Bangor (City) is in Penobscot County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City debt "A" 1892	4	M & N	Nov. 2, 1912	$50,000
do "X" 1894	4	M & N	Nov. 1, 1914	100,000
Water loan, "L," 1875	6	J & J	July 1, 1905	500,000
Trust funds	..	.....	.....	206,691

PAR VALUE OF BONDS.—The water bonds are for $500 and multiples; others, $1,000.

TAX EXEMPT.—The bonds of this city are not taxed.

INTEREST is payable either at the Merchants' National Bank in Boston or by the City Treasurer in Bangor.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Bangor's total debt, the sinking fund, etc.

	April 1, 1899.	Mch. 1, 1898.
Total direct liabilities (including water debt)	$934,191	$914,476
Railroad aid bonds, contingent liability	.....	925,000
Total debt	$934,191	$1,839,476
Water debt, included in above total	$500,000	$500,000
Floating debt, included in above total	77,500	58,000

ASSESSED VALUATION.—Bangor's assessed valuation (about 4-5 actual value) and tax rate have been as follows:

Years.	Real Estate	Personal Property.	Total Valuation	Rate of Tax per $1,000.
1898	$10,051,397	$4,095,170	$14,146,567	$25·00
1897	9,755,795	4,201,201	13,956,996	19·00
1895	9,217,902	4,265,255	13,483,157	21·50
1890	7,151,830	3,158,288	10,310,118	.....
1887	6,771,048	2,858,872	9,629,920	22·50

POPULATION. In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,289; in 1899 it was estimated at 24,000.

BATH.—CHARLES E. HYDE, Mayor. O. C. ROGERS, Treasurer.

Bath is a shire town of Sagadahoc County.

The lease of the Knox & Lincoln RR. in September, 1890, brought the City of Bath $486,000 of 4 per cent bonds and $74,820 in cash.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Municipal bonds	4½	J & J	July 1, 1907	$100,000
do refunding	4	J & J	June 1, 1921 / Opt. 1901-'11	374,200
Old Ladies' Home	6	J & J	1908-1978	14,000
Railroad Aid Bonds—				
Knox & Lincoln RR.	6	J & J	July 1, 1899	15,750
do do	6	F & A	Feb. 1, 1902	138,500

INTEREST on all the bonds is payable in Boston with the exception of the interest on the Old Ladies' Home issue, which is payable in Bath.

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, '98.	Feb. 1, '97.	Jan. 1, '96.	Mar. 1, '95.
Bonded debt	$776,100	$856,350	$864,600	$876,850
Floating debt	20,000	10,000	.....	.....
Total debt	$796,100	$866,350	$864,600	$876,850
Assets (see below)	376,800	452,800	460,800	472,800
Net debt	$419,300	$413,550	$403,800	$404,050

The assets as above given included on Feb. 1, 1898, bonds received from the Penobscot Shore Line RR. Co. for lease of Knox & Lincoln RR. and held for the redemption of the Knox & Lincoln bonds outstanding, $372,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of $4,800. The value of city property not included in the foregoing statement of assets is over $150,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate in 1880 and later years have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax per $1,000.
1898	$3,502,090	$2,299,958	$5,802,048	$23·50
1897	3,503,010	2,376,340	5,879,350	22·50
1890	2,925,770	3,102,594	6,028,364	23·50
1880	2,693,750	3,881,469	6,575,216	25·00

POPULATION.—In 1890 was 8,723; in 1880 it was 7,874.

BELFAST.—JAMES PATTEE, Treasurer.

Belfast is in Waldo County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $113,000	Nov. 1, 1925
Subject to call after Nov. 1, 1905	
REFUNDING BONDS—	
4s, F&A, $498,000	Aug. 15, 1918

Total debt Mar. 7, 1898...$611,700
Tax valuation 1898.....$2,819,887
Assessment about actual value.
Total tax (per $1,000) '98..$18·50
Population 1890.....5,294
Population 1895.....5,300

Belfast owns $500,000 of Belfast & Moosehead Railroad stock, of which 1,396 shares were preferred and 3,604 common.

INTEREST on the bonds is payable at Belfast and at the First National Bank, Boston, Mass.

BETHEL.—This town is in Oxford County.

LOANS—	When Due.
4s, J&J, $30,000	1903-1932
($1,000 yearly on Jan. 1.)	
Bonded debt Jan. 1, 1898	$30,000
Floating debt	5,760
Total debt Jan. 1, 1898	35,760
Sinking fund assets	12,000
Net debt Jan. 1, 1898	23,760

Assessed valuation, real.$618,235
Assessed valuation, per'l. 184,198
Total valuation 1898..... 802,433
Assessed at about full value.
Tax rate (per $1,000) 1898.$18·50
Population in 1890 was.....2,209
Population in 1897 (est.).....2,200

BIDDEFORD.—CHAS. A. MOODY, Treasurer.

This city is in York County.

LOANS—		When Due.
4½s, ...	$25,000	May 1, 1900
4s, ...	25,000	July 1, 1901
4s, ...	50,000	May 15, 1904
4s, ...	50,000	May 1, 1905
4s, ...	10,000	Sept. 1, 1906
4s, ...	10,000	July 1, 1907
4s, ...	25,000	May 1, 1915
4s, ...	45,000	July 1 1917

Temp'ry loan, Oct. 13,'99 $25,000
Bonded debt Feb. 1, 1899 240,000
Floating debt..... 172,800
Total debt Feb. 1, 1899.. 412,800
Total valuation 1898....6,869,095
Assessment abt. 60% actual value.
Tax rate (per $1,000) 1898..$27·00
Population in 1890 was.....14,443
Population in 1899 (est.)...16,000

BRUNSWICK.—This town is in Cumberland County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, M&N, $500	1899
TOWN HALL BONDS—	
4s, J&J, $25,000	1899-1923
SCHOOL BONDS—	
4s, J&J, $30,000	1899-1928

Various loans..... $26,162
Town debt Feb. 1, 1898 . 83,662
Total valuation 1898....3,371,094
Assessment about actual value.
Tax rate (per $1,000) 1898..$16·00
Population 1890.....6,012

INTEREST on the bridge bonds is payable in Brunswick and on the town hall and school bonds in Boston.

BUCKSPORT.—This town is in Hancock County.

LOANS—	When Due.
REFUNDING RR. BONDS—	
4s, J&J, $107,900	1897-1933
Town debt 1898	$106,781

Tax valuation 1898.....$925,654
Total tax (per $1,000) '98 ..$26·00
Population in 1890 was.....2,921
Population in 1880 was.....3,047

A certain amount of the above bonds becomes due each year from July 1, 1897, to July 1, 1903, after which date the bonds are payable at the pleasure of the town until July 1, 1933.

INTEREST is payable at Boston, Mass., and at Bucksport.

CALAIS.—CHAS. E. SWAIN, Mayor.

This city is in Washington County.

LOANS—	When Due.
LOANS OF 1890 & '91—	
4s, F&A, $9,000	Aug. 1, 1900
4s, J&D, 101,000	1911
Optional after 1901	
4s, J&J, $10,000	July 1, 1915
Bonded debt Jan. 1, '99	$120,000
Floating debt	11,000

Total debt..... $131,000
Tax valuation 1898.....2,952,456
Assessment about ¾ actual value.
Tax rate in '98 (per $1,000).$20·00
Population in 1890 was.....7,290
Population in 1880 was.....6,173
Population in 1898 (estim'd).8,000

INTEREST on the loans due in 1900 and 1911 is payable at the Globe National Bank of Boston; other interest in Calais.

CAMDEN.—This town is in Knox County. Bonds tax free.

Bonded debt Feb. 6, '99.	$22,900
Floating debt	14,060
Town debt 1898	36,960
Tax valuation 1898	1,670,101

Assessment at full value.
Tax rate (per $1,000) '98...$18·50
Population in 1890 was.....4,621
Population in 1898 (est.).....3,200

DEERING.—This city is in Cumberland County. In February, 1899, the city was annexed to the city of Portland.

LOANS—	When Due.
HIGH SCHOOL BONDS—	
4s, ... $20,000	1919
IMPROVEMENT BONDS—	
4s, ... $17,000	
4s, J&D, 15,000	Dec. 1, 1915

Bond. debt 1898..... $158,049
Assessed val'tion, real. 4,081,520
Assessed val., personal. $644,482
Total valuation, 1898.. 4,726,002
Tax rate (per $1,000) 1898..20·00
Population 1890.....5,353

ELLSWORTH.—This city is in Hancock County.

LOANS—	When Due.
WAR DEBT—	
4s, ... $28,000	June 1, 1917
4s, ... 13,300	June 1, 1907
4s, ... 17,000	June 1, 1912

Total debt Jan. 1, 1898.. $82,656
Uncollected taxes & cash. 24,144
Total valuation 1898.....1,822,402
Tax rate (per $1,000) '98...$24·00
Population in 1890 was.....4,804

HALLOWELL.—G. A. SAFFORD, Mayor. C. K. TILDEN, Treasurer.

LOANS—	When Due.
SCHOOL BONDS—	
4s, M&N, $5,000	Nov. 1, 1903
($1,000 due yearly) to Nov. 1, 1907	
4s, ... $20,000	May 2, 1918
REFUNDING 1893—	
4s, M&N, $15,000.	Nov., 1908 to '22
WATER BONDS—	
4s, J&J, g., $50,000	Jan. 1, 1918

Total debt Jan. 1, 1898.. $70,000
Sinking fund..... 560
Net debt Jan. 1, 1898.... 69,440
Tax valuation 1898.....1,485,201
Assessment same as actual value.
Total tax (per $1,000)'98..$18·00
Population 1890 was.....3,181
Population 1898 (est.).....3,500

The city owns property valued at $50,000.

INTEREST on the $5,000 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell; on the $20,000 school bonds, in Portland; on all others, in Hallowell.

HOULTON.—THOS. P. PUTNAM, Chrm. Selectmen.

This town is in Aroostook County.

LOANS—	When Due.
SCHOOL AND RR. BONDS—	
4s, J&D, $40,000	Dec. 15, 1910
Subject to call at any time.	
SCHOOL, BRIDGES, TOWN IMP. BDS.	
4s, A&O, $20,000	Apr. 1, 1917
REFUNDING BONDS—	
4s, A&O, $10,000	Oct. 1, 1918
Bonded debt Feb. 15, 1899.	$70,000
Floating debt	500

Total debt Feb. 15, 1899..$70,500
Sinking fund, cash, etc.... 20,000
Net debt Feb. 15, 1899..... 50,500
Assessed valuation, real. 1,496,188
Assess'd valuat'n, pers'l. 748,551
Total valuation 1898....2,244,739
Assessm't abo't 75 p.c. actual value.
Tax rate (per $1,000) '98...$22·50
Population in 1890 was.....4,015
Population 1898 (estimated).5,300

LEWISTON.—CHAS. C. BENSON, Treasurer.

Lewiston is in Androscoggin County.

LOANS—	When Due.
CITY BONDS—	
6s, J&J, $185,000	July 1, 1901
4s, J&J, 100,000	Jan. 1, 1913
REFUNDING BONDS—	
4s, J&J, $80,000	July 1, 1924
WATER BONDS—	
5s, A&O, $174,000	Oct. 1, 1907
5s, A&O, 200,000	Oct. 1, 1917
Refund'g 4s, A&O, 100,000	1927

RAILROAD AID BONDS—	
4s, J&J, $100,000	July, 1913
4s, J&J, 100,000	July, 1923
Bonded debt Mar. 1, '98	$990,000
Floating debt	220,750
Total debt	1,210,750
Sinking fund	226,474
Tax valuation 1898	12,450,566
Assessm't abt. 75 p.c. actual value.	
Tax rate (per $1,000) '98	$22·00
Population in 1890 was	21,701
Population '98 (estimated)	24,000

INTEREST is payable in Boston at the National Bank of Commerce.

The city property, valued at $1,419,739, includes stock of the Lewiston & Auburn Branch Railroad to the amount of $225,000, and the water works, valued at $595,934. Bonds are not taxed.

OLD TOWN.—This city is in Penobscot County.

REFUNDING BONDS—	
4s, ... $14,500	July 1, 1918
Bonded debt Apr. 1, '98.	$60,600
Floating debt	17,778
Total debt Apr. 1, 1898.	78,378

Tax valuation, real.....$1,344,541
Tax valuation, pers'l... 86,789
Total valuation 1894.... 1,431,330
Tax rate (per $1,000) '98...$31·00
Population in 1890 was.....5,312

PORTLAND.—FRANK W. ROBINSON, Mayor. GEORGE H. LIBBY, Treasurer.

Portland (City) is in Cumberland County.

Of the debt of this city about one-half was incurred on account of the Portland & Ogdensburg RR., whose stock the city holds to the amount of $2,356,110. The railroad is leased for 999 years to the Maine Central RR. Company at 2 per cent on stock, payable quarterly. This rental aids the city considerably in meeting its interest charge. In February, 1899, the city of Deering was annexed and the debt of that city was assumed by the city of Portland.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded, 1893	4	M & S	Mch. 1, 1913	g$75,000
Funding, 1887	c&r 4	J & J	July 1, 1912	727,000
		Subject to call July 1, 1902.		
Funding, 1894	4	M & S	Mch. 1, 1914	g64,000
do 1896	4	M & S	Mar. 1, 1916	48,000
Portland & Ogdensburg RR.	6	M & S	Sept. 1, 1907	1,200,000
Refunding 1895	4 g	M & S	Mar. 1, 1905	g100,000
do 1897	4	.....	July 1, 1912	g450,000
Trust funds	4s&6s	.....	.....	46,883
Bonds matured, not presented for payment				2,500

INTEREST on all the issues except the registered bonds is payable in Boston at the National Bank of Redemption and at the Merchants' National Bank in Portland.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Portland's total bonded debt and the sinking fund, etc.

	Feb 1, '98.	Feb. 1, '97.	Feb. 1, '96
Total debt	$2,716,383	$2,724,550	$2,724,550
Sinking fund and trust funds	1,499,590	1,464,948	1,429,543
Net debt	$1,216,793	$1,259,602	$1,295,007

AVAILABLE ASSETS.—The city's available assets, amounting to $1,464,948, include gas company stock, $170,000 and Portland & Ogdensburg Railway stock, $1,178,055.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and the tax rate for a series of years have been:

Years.	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1898	$26,448,850	$12,659,700	$39,108,550	$21·00
1897	26,182,075	13,130,186	39,312,261	20·80
1895	24,974,900	12,232,125	37,207,025	20·00
1890	23,184,400	12,427,590	35,611,990	19·70
1888	22,120,000	11,952,405	32,702,405	20·00

POPULATION.—In 1890 was 36,425; in 1898 (estimated), 45.000.

ROCKLAND.—{ D. N. MORTLAND, Mayor. EVERETT A. JONES, Treasurer.

This city is in Knox County. Bonds of this city are not taxed. Bonds will hereafter be issued for refunding only.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $45,000	July 1, 1900
4s, J&J, 48,550	July 1, 1911
Optional at any time.	
4s, overdue, $4,400, not presented	
3½s, J&J, 18,300	July 1, 1901
3½s, J&J, 27,600	July 1, 1903
3½s, J&J, 12,400	July 1, 1904
3½s, J&J, 14,400	July 1, 1905
3½s, J&J, 24,100	July 1, 1906
3½s, J&J, 13,000	July 1, 1907
3½s, J&J, 28,000	July 1, 1908
3½s, J&J, 21,500	July 1, 1909
3½s, J&J, 25,000	July 1, 1910
3½s, J&J, 13,000	July 1, 1912
3½s, J&J, 16,800	July 1, 1915

LOANS—	When Due.
KNOX & LINCOLN RR. LOAN—	
6s, J&J, $2,500	July 1, 1899
6s, F&A, 35,100	Feb. 1, 1902
Interest is payable in Rockland.	
Bonded debt Feb.14,'99	$349,850
Floating debt	125,208
Total debt Feb. 14,1899	475,058
Resources	92,338
Net debt Feb., 1899	382,720
Assessed val., real	3,637,429
Assessed val., personal	1,253,707
Total valuation 1898	4,891,136
Assess't less than actual value.	
Tax rate, 1898, (per $1,000)	$22·00
Population in 1890 was	8,174

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 1899, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of $39,000.

SACO.—F. B. WIGGIN, Treasurer.

This city is in York County. The bonds of this city are not taxed.

LOANS—	When Due.
GENERAL EXPENSE—	
4s, J&J, $16,000	1901
REFUNDING BONDS—	
4s, J&J, $25,000	1907
4s, J&J, 30,000	1917
4s, J&D, 37,500	Dec. 1,'99 to '23
SEWER BONDS—	
4s, J&J, $20,000	1900
4s, J&J, 15,000	1909

SIDEWALK BONDS—	
4s, M&S, $5,000	1899
Interest is paid in Boston.	
Total debt Feb. 1, 1899	$148,500
Tax valuation 1898	3,914,173
Assess't about ⅔ actual value.	
Tax rate (per $1,000) 1898	$20·00
Population in 1890 was	6,075
Population in 1899 (est.)	6,200

THOMASTON.—J. A. ANDREWS, Treas.

This town is in Knox County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $28,000	Optional
Interest is payable in Boston and Thomaston.	

Total debt Feb. 3, 1899	$28,000
Tax valuation 1898	1,163,151
Tax rate (per $1,000) '98	$21·30
Population in 1890 was	3,009
Population in 1880 was	3,017

WASHINGTON CO.—W. M. NASH, Co. Treasurer.

County seats are Machias and Calais.

LOANS—	When Due.
WASH. CO. RR. BONDS—	
4s, J&J, $25,000	Jan. 1, 1916
4s, J&J, 475,000	Jan. 1, 1928
(Subject to call after Jan. 1, 1923)	

INTEREST is payable at the Boylston National Bank of Boston.

Bond. debt. Feb. 1, '99	$500,000
Tax valuation 1898	$13,205,839
Tax rate (per $1,000) '97	$2·25
Population in 1890 was	44,482
Population in 1897 (est.)	43,000

WATERVILLE.—{ W. C. PHILBROOK, Mayor. F. AUGUST KNAUFF, Treasurer.

This city is in Kennebec County.

Bonded debt Jan.1, '99	$230,000
Floating debt	17,700
Total debt Jan. 1, 1899	247,700
Assessed valuation '98	4,912,865

Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1898	$20·00
Population 1890	7,107
Population 1899 (about)	9,000

WESTBROOK.—{ KING S. RAYMOND, Mayor. C. S. EASTMAN, Treasurer.

Westbrook is in Cumberland County.

LOANS—	When Due.
CITY BONDS—	
3½s, var., $4,000	1899 to 1900
4s, var., 11,800	1899 to 1903
REFUNDING BONDS—	
4s, J&D, $15,000	Dec. 10, 1905
4s, A&O, 20,000	April 1, 1907
4s, J&J, 25,000	Jan. 1, 1915
4s, J&J, 20,000	Jan. 1, 1917
4s, ... 24,000	June 1, 1918

INTEREST on the refunding bonds of 1907, 1915 and 1918 is payable in Boston, Mass.; on all other bonds at Portland, Me.

Bonded debt Aug. 1, '98	$123,800
Long time notes	30,000
Total debt Aug. 1, 1898	153,800
Tax valuation, real	3,222,030
Tax valuation, personal	530,410
Total valuation 1898	3,752,440
Assessment is abt. 65% actual val.	
Total tax rate (per M.) '98	$17·00
Population in 1890 was	6,632
Population in 1898 (est.)	8,000

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Maine which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed eports. We also give the population according to the Census of 1890.

Towns—	Total Debt. $	Assessed Valuation. $	Tax Rate. $	Population 1890.
Albion, Kennebec Co	10,000	328,978	20·00	1,042
Anson, Somerset Co	80,000	582,652	32·00	1,444
Benton, Kennebec Co	13,069	392,771	16·10	1,136
Berwick, York Co	16,500	945,985	18·40	2,294
Boothbay Harbor, Lincoln Co	41,066	729,983	18·70	1,699
Bowdoinham, Sagadahoc Co	11,000	559,084	17·50	1,508
Bremen, Lincoln Co	17,210	136,215	36·00	719
Brewer, Penobscot Co	38,500	1,504,275	24·00	4,193
Bridgton, Cumberland Co	21,800	1,269,729	13·60	2,605
Canton, Oxford Co	40,282	346,[illegible]00	28·00	1,303
Caribou, Aroostook Co	32,000	1,244,377	19·30	4,087
Cumberland, Cumberland Co	21,677	734,930	13·00	1,487
Damariscotta, Lincoln Co	33,120	411,094	23·00	1,012
Dixfield, Oxford Co	12,000	293,180	23·50	988
East Livermore, Androscoggin Co.	12,158	695,378	20·00	1,506
Eastport, Washington Co	48,222	1,646,501	24·00	4,908
Eden, Hancock Co	50,723	3,196,629	27·00	1,946
Embden, Somerset Co	22,000	210,431	38·00	.....
Fairfield, Somerset Co	40,245	1,267,995	19·00	3,510
Farmington, Franklin Co	10,000	1,851,900	15·00	3,207
Fryeburg, Oxford Co	16,000	772,352	13·00	1,418
Gardiner, Kennebec Co	97,641	3,337,852	20·00	5,491
Georgetown, Sagadahoc Co	19,000	195,275	29·00	849
Hartland, Somerset Co	20,378	401,368	20·00	974
Hollis, York Co	22,173	364,517	23·00	1,278
Kennebec Co	30,000	26,961,384	.....	57,012
Kennebunk, York Co	32,209	1,977,572	16·00	3,172
Kennebunkport, York Co	25,000	1,179,010	19·60	2,196
Kingman, Penobscot Co	10,000	182,403	26·00	671
Lisbon, Androscoggin Co	14,409	1,840,847	14·50	3,120
Mechanic Falls, Androscoggin Co.	12,833	839,142	21·00	1,283
Monson, Piscataquis Co	11,060	214,480	30·00	1,237
Mount Desert, Hancock Co	15,000	776,655	22·00	1,355
Newport, Penobscot Co	25,207	442,090	30·00	1,188
New Sharon, Franklin Co	13,907	368,919	23·00	1,064
Norridgewock, Somerset Co	50,327	546,661	31·00	1,656
Norway (T.), Oxford Co	21,291	1,156,983	20·00	2,665
Oakland, Kennebec Co	12,300	792,635	20·00	2,044
Old Orchard, York Co	13,000	662,027	20·90	877
Orono, Penobscot Co	24,305	599,681	28·00	2,790
Paris, Oxford Co	11,006	1,180,515	20·05	3,156
Phillips, Franklin Co	14,597	470,517	27·00	1,394
Pittsfield, Somerset Co	27,623	1,021,930	17·80	2,503
Presque Isle, Aroostook Co	40,000	1,204,660	23·00	3,046
Richmond, Sagadahoc Co	11,000	1,139,443	19·30	3,082
Rockport, Knox Co	14,950	1,156,540	16·80	1,484
Rumford (T.) Oxford Co	54,000	1,496,470	18·50	898
Scarborough, Cumberland Co	16,452	8[illegible]8,965	17·00	1,794
Skowhegan, Somerset Co	29,426	3,089,260	14·60	5,068
Somerville, Lincoln Co	30,000	66,294	19·00	453
South Portland, Cumberland Co	65,074	1,861,199	24·20	.....
Topsham, Sagadahoc Co	10,990	818,413	15·00	1,394
Union, Knox Co	28,000	501,348	21·00	1,436
Vassalboro, Kennebec Co	16,367	903,423	18·50	2,052
Vinalhaven, Knox Co	13,000	612,457	23·00	2,617
Waldoborough, Lincoln Co	46,910	885,305	21·00	3,505
Wiscasset, Lincoln Co	19,358	465,974	25·00	1,733
Yarmouth, Cumberland Co	47,000	1,179,209	16·40	2,098
York, York Co	23,771	1,570,741	17·50	2,444

New Hampshire.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - - 9,305
State Capital - - - - - - - - - Concord
Governor (term expires 1st Wed. Jan., 1901), Frank W. Rollins
Secretary of State { Chosen by Legislature; } Edw. N. Pearson
Treasurer - - { term expires Jan., 1901. } Solon A. Carter
Legislature meets biennially in odd years on the first Wednesday in January, and length of session is not limited.

HISTORY OF DEBT. New Hampshire's debt history is very brief. This State has always been extremely conservative, and no bonds were issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at $4,169,818, contracted exclusively for war purposes. June 1, 1869, the total outstanding was $3,213,962 22, against which the Treasurer reported an asset of $77.082 89. The situation of the State debt now is as below:

LOANS NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College 1893.	4	.....	July 1, 1913	$135,000
Library bonds of 1891	4	J & J	July 1, 1911	175,000
Do do 1893	4	.....	July 1, 1913	75,000
Municipal War loan	6	J & J	Jan. 1, '00 to 1905 $150,000 yearly.	900,000
do do (overdue)	-	....	.....	1,300
Loan of 1873 (overdue)	..	....	.....	500
Trust funds	4&6	....	.....	699,843 05

Of the trust funds $80,000 bear 6 per cent interest and $617,746 36 bear 4 per cent interest, no interest being paid on $2,096 19.

PAR VALUE OF BONDS.—The bonds of this State are in $500 and $1,000 pieces.

INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer's office.

TOTAL DEBT.—The *net* debt on June 1, 1898, was $1,367,657 61. The subjoined statement shows New Hampshire's *total* debt on the dates named. Assets June 1, 1898, were $769,085; floating debt, $100.

	June 1, '98.	June 1, '97.	Jan. 1, '96.	June 1, '95.
Total funded debt	$1,436,800	$1,586,800	$1,740,400	$1,894,300
Trust funds	699,843	676,505	653,818	632,092
Total debt	$2,136,643	$2,263,305	$2,394,218	$2,526,392

ASSESSED VALUATION.—The State's total assessed valuation (including taxable savings, bank savings and insurance capital) has been as follows:

Years.	Valuation.	Years.	Valuation.
1898	$252,490,075	1894	$269,683,779
1897	255,742,099	1893	274,816,342
1896	259,116,800	1890	250,530,530
1895	not tabulated	1885	218,122,554

DEBT LIMITATION.—There is no restriction in the Constitution of New Hampshire upon the debt-making power of the people through the "General Court," *except* the following, which is the last clause of Article 5 of Part Second of that instrument.

Provided, That the General Court shall not authorize any town to loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.

The above is an amendment to the Constitution, which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts: *Sec.* 1. The term "municipal corporation" means town, city, school district, village district and village precinct. *Sec.* 2. Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. *Sec.* 3. Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. *Sec.* 4. City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned

by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. *Sec.* 5. Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act—which see. In case bond be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." *Sec.* 6. Treasurer to keep a book in which he shall register bonds issued, &c. *Sec.* 7. "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." *Sec.* 8. Annual tax must be levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. *Sec.* 9. No bonds can be issued which shall increase the *net* debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain *net* debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." *Sec.* 10, corporation seal. *Sec.* 11. Act to take effect on passage. Approved March 19, 1895.

POPULATION OF STATE.—Since 1800 the total population has been as follows.

1890	376,530	1860	326,073	1830	269,328
1880	346,991	1850	317,976	1820	244,022
1870	318,300	1840	284,574	1810	214,460

In 1870-80 increase was 28,691, or 9·01 per cent, and in 1880-90, 29,539, or 8·51 per cent. For earlier population figures see STATE AND CITY SUPPLEMENT of April, 1895, page 13.

SAVINGS BANKS' INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The laws in this State relating to savings banks in vestments were remodeled by the Legislature of 1895. The act referred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: [In 1899 certain changes were made in sections 8, 9 and 16, which we have incorporated below.]

AN ACT to regulate the investments of savings banks.

Be it enacted by the Senate and House of Representatives in General Court convened:

Section 1. On and after July 1, 1895, savings banks shall make investments of their funds in the following classes of securities only:

1st. In notes secured by first mortgages of real estate situated in New Hampshire.

2d. In notes secured by first mortgages of real estate situated outside of New Hampshire, which at the time is improved, occupied and productive; but not exceeding 25 per cent of the deposits shall be so invested.

3d. In notes secured by collateral in which the bank is at liberty to invest, of at least equal value; but the amount of any one class of securities so taken as collateral, added to that which the bank may own at the time, shall not exceed the total limit of that class of securities; and not exceeding 25 per cent of the deposits shall be so invested

4th. In notes secured by collateral of securities which are listed on the stock exchanges of Boston and New York, the listed price of which shall at all times be at least ten per cent in excess of the face of the note; but not exceeding fifteen per cent of the amount of the deposits shall be so invested.

5th. In notes of individuals or corporations, with one or more indorsers, but not exceeding five per cent of the amount of its deposits to any one person or corporation, and not exceeding twenty per cent of the deposits shall be so invested, and not exceeding ten per cent of the deposits shall be invested in notes of individuals or corporations resident outside of the New England States.

6th. In the public funds of the United States or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

7th. In the bonds or notes of this State, or of any county, city, town, precinct or district of this State.

8th. In the authorized bonds, or interest-bearing obligations, of any other New England State, or of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, North Dakota, South Dakota, Colorado, California, Oregon, Montana, Wyoming, Washington, Utah, or the territories of Arizona and New Mexico.

9th. In the authorized bonds or notes of any county, city, town, school district, or other municipal corporation of any of the foregoing States whose net indebtedness does not exceed 5 per cent of the last preceding valuation of the property therein for taxation, not issued in aid of railroads, and in the authorized bonds or notes of any city of 100,000 inhabitants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation; *provided, however*, that the bonds or notes of any county of less than 10,000 inhabitants, or of any city, town or other municipal corporation of less than 20,000 inhabitants, or of any school district of less than 2,000 inhabitants, of any of the foregoing States, shall not be authorized investments, but not exceeding 30 per cent of the deposits shall be so invested.

The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.

10th. In the bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment; or in the bonds guaranteed or assumed by such railroad company, of any railroad company so incorporated whose road is thus located; or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested.

11th. In the bonds of any railroad incorporated under the authority of any State outside of New England which is in possession of and operating its own road, and has earned and paid regular dividends of not less than four per cent per annum on its capital stock for the five years next preceding such investment; *provided* said capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said road, or in the bonds of any corporation guaranteed or assumed by said railroad; but not exceeding twenty per cent of the deposits shall be so invested. Street railroads shall not be considered railroads within the meaning of this and the last preceding section.

12th. In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired, but not exceeding five per cent of the deposits shall be so invested.

13th. In the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants or more, situated outside of New Hampshire, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; *provided*, such corporation has earned and paid regular dividends on its capital stock for five years next preceding such investment, but not exceeding five per cent of the deposits shall be so invested.

14th. In the capital stock of any bank or trust company incorporated under the laws and doing business within this State; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such bank or trust company; and not exceeding ten per cent of the deposits shall be so invested.

15th. In the stock of any national bank in the New England States and in the State of New York; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national bank, and not exceeding ten per cent. of the deposits shall be so invested.

16th. In the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan, and Illinois, that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding twenty per cent of its deposits shall be so invested.

17th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding ten per cent of the deposits shall be so invested.

18th. Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking-rooms, the total cost of which shall not exceed 10 per cent of its deposits.

19th. Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank, but all taxes, foreclosure expenses and cost of maintenance shall be paid out of the income of the bank.

20th. Deposits of cash on call or subject to check shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some national bank located in the New England States or in the City of New York.

Section 2. Whenever any person shall at the same time hold an office in both a national bank and a savings bank he shall give bond in double the amount required by existing law.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEW HAMPSHIRE.

NOTE.—*For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at end of this State.*

BELKNAP CO.—MARK M. ROBINSON, Treas'r.

County seat is Laconia.

LOANS— *When Due.*

COURT HOUSE BONDS 1893—

4s, J&J, $30,000.....July 1, 1913

Interest payable at Nat'l Bank of the Republic, Boston, Mass.

Bonded debt Jan. 1, '98.	$50,000
Sinking fund assets.....	11,999
Net debt Jan 1, 1898....	38,001
Assessed valuation '98..9,155,763	
Assessment about ½ actual value.	
Population in 1890 was.....20,321	

BERLIN.—L. H. VEILLEUX, Treasurer.

This city is in Coos County.

LOANS— *When Due.*

SCHOOL BONDS—

4s, $10,000.....1899-1908

($1,000 yearly.)

IMPROVEMENT BONDS—

4½s, $70,000.....1913

FUNDING BONDS—

4s, $50,000.....1917

Bonded debt, Aug. 1,'98. $130,000

Floating debt..... 43,560

Total debt.....	$173,560
Sinking funds.....	17,500
Net debt Aug. 1, 1898....	156,060
Assessed valuation, real	2,097,718
Ass'd valuation personal	508,223
Total valuation 1898....	2,605,941
Assessment ½ actual value.	
Tax rate (per M.) 1898..	$24·30
Population 1890.	3,729
Population 1898 (est.).....	8,025

CLAREMONT.—This town is in Sullivan County.

LOANS— *When Due.*

TOWN HALL BONDS.

4s, ..., $45,000.....1899

($2,500 due yearly) to.....1916

REFUNDING BONDS—

4s, J&J, $25,000 .....Jan. 1, 1909

4s, J&J, 50,000 .....Apr. 1, 1914

Bonded debt Feb. 15,'98. $142,500

Floating debt..... 34,275

Total debt Feb. 15,'98...	$176,775
Sinking fund assets.....	15,611
Net debt Feb. 15, 1898...	161,164
Total assessment 1898..3,193,315	
Actual value (about).....	4,400,000
Tax rate (per $1,000)'98.	21·00
Population in 1890 was..	5,565
Population in 1898 (est.)	7,000

INTEREST is payable at Claremont, or at the National Bank of Redemption, Boston.

CONCORD.—{NATHANIEL E. MARTIN, Mayor. {J. A. COCHRAN, City Clerk.

Concord is the capital of the State and the county seat of Merrimack County. Its water works more than take care of the interest on the water bonds.

LOANS— *When Due.*

BRIDGE BONDS—

4s, J&J, $20,000. July 1, '04 to '07

($5,000 due yearly.)

2¾s, ... $7,000..... 1901-1902

MEMORIAL ARCH BONDS—

4s, J&J, $10,000. July, '99 to 1900

($5,000 due yearly.)

*POLICE STATION BONDS—

4s, J&J, $17,000.....July 1, 1903

*PUBLIC PARK BONDS—

3½s, J&D, $25,000...June 1, 1914

SEWER BONDS—

4s, J&J, *$12,000...July 1, 1904

3½s, J&D, 25,000...June 1, 1914

3½s, J&D, 9,000...Dec. 1, 1914

3½s, J&J, 25,000...July 1, 1917

WATER PRECINCT BONDS—

3½s, M&N, $15,000. Nov. 1, 1900

3½s, M&S, 20,000. Mch. 1, 1922

4s, M&N, 10,000. Nov. 1, 1899

4s, J&J, $100,000..Jan., '01 to '11

($10,000 due yearly to 1909 and $8,000 in 1910 and 1911.)

4s, J&J, $70,000..Jan., '13 to '19

($10,000 due yearly.)

WATER PREC'CT BONDS (Con.)

4s, A&O, $45,000....Oct. 1, 1912

4s, J&J, 400,000....Jan. 1, 1922

SCHOOL DISTRICT BONDS—

(†School District No. 20.)

4s, J&J, $500.....July 1, 1899

*WIDENING PLEASANT ST. EX.—

4s, J&D $13,800.....June 1, 1905

†UNION SCHOOL DIST. BONDS—

4s, J&J, $60,000..... July 1, 1899

($15,000 due y'rly) to July 1, 1902

PENACOOK SEWER BONDS—

4s, F&A, $5,000.....Aug. 1, 1903

4s, F&A, 6,000.....Aug. 1, 1908

4s, M&N, *5,000.....May 1, 1913

Subject to call after May 1, 1908

4s, J&J, $3,000...July 1, '14 to '19

($500 due yearly.)

WEST CONCORD SEWER PREC'T—

4s, A&O, $17,000. Oct., 1902 to '12

EAST CONCORD SEWER PREC'CT—

4s, J&J, $2,000...1900-'05-'10-'15

Bonded debt Jan. 1, 1899. $915,300

Floating debt..... 6,400

Sinking funds..... 4,000

*Exempt from tax when owned by Concord residents. †Coupon bonds

EXPLANATORY OF BONDS.—The Penacook sewer bonds were issued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district. The school district bonds were issued under a special act of the State Legislature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account of the principal or interest of these bonds.

INTEREST is paid at city treasury and at Nat. Revere Bank, Boston.

CITY PROPERTY.—The city valued its buildings and other property on January 1, 1899, at $250,000, and besides this has water works valued at $900,000 which are the property of the "precinct."

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	Total Assessed Valuation.	Tax.	Rate of Tax per $1,000.
1898	$11,178,244	$222,333	$20·00
1897	11,200,690	233,762	21·20
1896	11,228,515	260,589	24·00
1890	10,248,857	176,081	17·60
1880	10,150,586	172,831	.....

POPULATION.—In 1890 population was 17,004; in 1880 it was 13,843; in 1870 it was 12,241; in 1899 it was estimated at 18,000.

DOVER.—{CHAS. A. FAIRBANKS, Mayor. WM. K. CHADWICK, Treasurer.

This city is the county seat of Strafford County.

LOANS—	When Due.
REFUNDING LOANS—	
4s, J&J, $70,000	July 1, '99-'05
CITY HALL BONDS—	
4s, A&O, $48,000	Apr. 1, '06-'09
4s, A&O, 22,000	Apr. 1, '10-'11
4s, A&O, 111,000	Apr. 1, 1912
FUNDING AND BRIDGE BONDS—	
4s, J&J, $90,000	July 1, '99-'16
Water loan notes 4½s	$313,500

Bonded debt Jan. 1, 1899	$341,000
Water debt (additional)	313,500
Assessed valuation, real	5,784,367
Ass'd valuat'n, personal	2,936,483
Total valuation 1898	8,720,850
Assessment about ⅔ actual value.	
Tax rate (per M.) '98	$19·50
Population 1890	12,790
Population 1899 (est.)	13,000

INTEREST on refunding loan and city hall bonds payable at Boston.

CITY PROPERTY.—The city has assets, including water-works, to the value of $416,384.

EXETER.—This town is in Rockingham County.

Bonded debt Feb. 15, '99	$78,300
Floating debt	3,000
Total debt Feb. 15, 1899	81,300
Assets	11,531
Net debt Feb. 15, 1899	69,769
Tax valuation, real	2,364,012
Tax valuation, pers'l	$1,898,875
Total valuation 1898	3,262,887
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1898	$18·00
Population in 1890 was	4,284

The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors.

TAX FREE.—Bonds are tax exempt if owned by residents.

FARMINGTON.—This town is in Strafford County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $58,000	Jan. 1, 1917
Subject to call Jan. 1, 1907	
Total debt Jan. 1, 1898	$69,152
Assets	18,475

Net debt Jan. 1, 1898	$50,677
Tax valuation 1898	1,217,220
Tax rate (per $1,000) '98.	24·20
Population in 1890 was	3,064
Population in 1897 (est.)	3,000

FRANKLIN.—{FRANK H. DANIELL, Mayor. FRANK PROCTOR, Treasurer.

Franklin is in Merrimack County.

LOANS—	When Due.
TOWN BONDS—	
4s, F&A, $40,000	Aug. 1, 1900
4s, F&A., 30,000	Aug. 1, 1917
WATER BONDS 1891—	
4s, A&O, $80,000	Apr. 1, 1916
Subject to call after Apr. 1, 1901	
4s, A&O, $12,000	Apr. 1, 1914
Bonded debt Jan. 1, 1899	$162,000

Floating debt	$20,398
Total debt Jan. 1, '99	182,398
Assets	11,992
Net debt Jan. 1, 1899	170,406
Tax valuation 1898	2,546,606
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1898.	$18·50
Population in 1890 was	4,085
Population in 1899 (est.)	6,000

INTEREST payable at First Nat. Bank, Boston or Treasurer's office.

HILLSBOROUGH CO.—FRANK C. LIVINGSTON, Treasurer. County seat is Nashua.

LOANS—	When Due.
BUILDING BONDS—	
4s, June, $40,000	June 1, 1921
4s, March, $120,000	March, 1915
FUNDING BONDS 1894—	
4s, J&J, $117,000	Jan. 1, 1914
Optional after Jan. 1, 1894	
REFUNDING BONDS—	
4s, Sept., $35,000	Sept. 1910

Bonded debt Jan., '99	$312,000
Floating debt Jan., '98	19,854
Total debt Jan., '99	331,854
Assets (cash)	28,914
Net debt Jan. 1, 1899	302,940
Tax valuation 1898	61,130,965
Population in 1890 was	93,247
Population 1896 (about)	97,000

HILLSBORO BRIDGE FIRE PRECINCT.—Located in Hillsborough County.

LOANS—	When Due.
SEWER BONDS—	
4s, ... $21,000	.....
WATER BONDS—	
4s, J&J, $45,000	Jan. 1, 1917

Interest payable in Hillsborough.	
Total debt Feb. 15, 1898	$66,000
Tax valuation 1896	757,926
Tax rate 1897 (per M.)	2·35
Population in 1897 (est.)	2,500

KEENE—{GEO. H. EAMES, Mayor. FRANK H. WHITCOMB, City Clerk.

This city is the county seat of Cheshire County.

LOANS—	When Due.
3s, Loan, $25,000. On or before '04	
RAILROAD AID BONDS—	
4s, J&J, $75,000	July 1, 1899
($15,000 yearly) to July 1, 1903	
4s, J&J, $10,000	July 1, 1904
SEWER BONDS—	
s, J&J, $60,000	July 1, 1905
($15,000 yearly) to July 1, 1908	
4s, J&J, $10,000	July 1, 1909
WATER BONDS—	
4s, A&O, $5,000	Oct. 1, 1913
4s, A&O, 40,000	Oct. 1, 1914
($10,000 yearly) to Oct. 1, 1917	

WATER BONDS (Con.)—	
3½s, J&J, $7,000	Jan. 1, 1910
3½s, J&J, 30,000	Jan. 1, 1911
($10,000 yearly) to Jan. 1, 1913	
Bonded debt Jan. 1, '99	$272,000
Cash and sinking funds	77,063
Net debt Jan. 1, 1899	194,937
Water debt (included)	117,000
Assessed valuation '98	6,283,854
Tax rate (per M.) 1898	14·90
Population 1890 was	7,446
Population 1899 (est.)	8,000

INTEREST on all issues is payable at the City Treasury, and on the water 4 per cents also in Boston.

CITY PROPERTY.—The city owns its water works, valued on January 1, 1898, at $200,000, and other property to the amount of $85,349. Water works are more than self supporting. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

LACONIA.—S. C. FRYE, Clerk.

Laconia (City) is in Belknap County.

LOANS—	When Due.
SEWER AND FUNDING BONDS—	
4s, J&J, $65,000	.....
4s, A&O, $141,000	.....
Coupon notes, 3½s	$11,000
Interest payable at Boston.	
Bonded debt Feb. 15, '99	$217,000

Floating debt	$34,414
Total debt Feb. 15, '99	251,414
Available assets	24,354
Net debt Feb. 15, 1899	227,060
Tax valuation 1898	4,362,084
Tot'l tax (per M.) '98	20·70
Population in 1890 was	6,143

MANCHESTER.—{JAMES E. DODGE, Auditor. F. L. ALLEN, Treasurer.

This city is one of the county seats of Hillsborough County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $60,000	July 1, 1911
4s, J&J, 80,000	1899-1901
($25,000 y'rly to 1900, $30,000, '01)	
CEMETERY BONDS—	
5s, J&J, $50,000	July 1, 1913
FUNDING BONDS—	
4s, A&O, $50,000	April 1, 1905
4s, A&O, 50,000	April 1, 1907
4s, A&O, 50,000	April 1, 1909
4s, A&O, 5,000	April 1, 1911
3½s, A&O, 100,000	April 1, 1919
IMPROVEMENT BONDS—	
4s, J&J, $100,000	Jan. 1, 1913
4s, J&J, 100,000	Apr. 1, 1914
4s, A&O, 100,000	Apr. 1, 1915
4s, A&O, 100,000	Apr. 1, 1916

LOANS—	When due.
SCHOOL BONDS—	
4s, J&J, $170,000	July 1, '99-15
4s, J&J, 40,000	July 1, 1916
WATER BONDS—	
6s, J&J, $100,000	Jan. 1, 1902
5s, F&A, 100,000	Aug. 1, 1913
4½s, M&N, 100,000	Nov. 1, 1913
4s, J&J, 100,000	Jan. 1, 1907
4s, J&J, 100,000	July 1, 1910
4s, J&J, 100,000	Jan. 1, 1912
4s, A&O, 50,000	Oct. 1, 1914
4s, J&J, 100,000	July 1, 1915
4s, J&D, 50,000	Dec. 16, 1915
4s, J&J, 100,000	Jan. 1, 1917

PAR VALUE.—The city's bonds are for $100, $500 and $1,000. They are mostly of the denomination of $1,000 each.

INTEREST on bridge and water bonds of 1872 is payable at Treasurer's office, Manchester; on all other issues at Suffolk Bank, Boston.

TOTAL DEBT.—The subjoined statement shows Manchester's total municipal debt, including the water debt, on the dates named.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt	$1,855,000	$1,890,000	$1,917,250	$1,571,250
Water debt (incl. above)	900,000	900,000	900,000	900,000

In addition to the bonded debt the city had on January 1, 1899, a floating debt of $100,000. Sinking fund Jan. 1, 1899, $184,156, and cash on hand, $115,207.

VALUATION, TOTAL DEBT, ETC.—The assessed valuation (about 70 per cent of cash value) and the tax rate have been as follows:

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1898	$26,265,034	$4,723,454	$30,988,488	$19·50
1897	25,831,832	4,655,114	30,486,946	20·80
1896	25,031,116	4,412,552	29,443,668	18·60
1890	19,884,300	4,206,300	24,090,650	19·10
1880	.....	.....	17,735,990	.....

POPULATION.—In 1890 population was 43,983; in 1880 it was 32,630; in 1870 it was 23,536. Estimated population in 1899, 60,000.

MEREDITH FIRE DIST.—A. S. CLOUGH, Sec.

Meredith is in Belknap County.

LOANS—	When Due.
WATER BONDS 1893—	
4½s, J&J, $40,000	July, 1923-'26
4½s, A&O, 4,500	1902-1910
($500 yearly from Oct., 1902.)	

Interest is payable in Boston.	
Bonded debt Jan. 20, '99	$44,500
Tax valuation 1898	269,770
Assessment about ½ actual value.	
Tax rate (per $1,000) '98	$27·70
Population 1895 (about)	1,000

MERRIMACK CO.—WARREN ABBOTT, Treasr.

County seat is Concord.

LOANS—	When Due.
FUNDING BONDS—	
4s, A&O, $10,000.	Oct. 1, '99 to 1900
4s, A&O, 6,000	Oct. 1, 1901
4s, A&O, 85,000	Oct. 1, 1902
($5,000 ann. to 1906 and $6,000 annually 1907 to 1916).	

Interest payable at Concord.	
Tot. bond. debt Feb. 1, '99.	$107,000
Tax valuation 1898	25,857,287
Tax rate (per $1,000) '98	$18·50
Population 1896 (est.)	50,000
Population 1890 was	49,435

MILFORD.—F. W. SAWYER, Treasurer.

This town is in Hillsborough Co. Bonds are exempt from taxation.

LOANS—	When Due.
WATER BONDS OF '91 & '93.—	
4s, J & J	$65,000 July 1, 1921
Subject to call after July 1, 1911	
4s, J & J	$10,000 July 1, 1923
SCHOOLS AND FUNDING—	
4s, F&A, $45,000	Feb. 1, 1924
Interest on first loan is payable in Boston, on others in Milford.	
Bonded debt Feb. 9, '99	$120,000
Floating debt	2,500

Total debt	$122,500
Sinking fund	13,400
Net debt Feb. 2, 1899	109,100
Tax valuation, real	1,430,110
Tax valuation, personal	572,576
Total valuation 1898	2,002,686
Assessment is 75 p. c. real value.	
Total tax (per $1,000) 1898	$20·00
Population in 1890 was	3,014
Population in 1880 was	2,398
Population 1898 (about)	4,000

NASHUA.—{JASON E. TOLLES, Mayor. GEORGE F. SMITH, City Clerk.

This city is in Hillsborough County.

LOANS—	When Due.
ENGINE HOUSE—(gold)—	
4s, g., J&D, $15,000	g. June 1, 1918
FUNDING FLOATING DEBT—	
6s, J&J, $75,000	July 1, 1901
4s, J&D, 200,000	1911-1915
($40,000 due yearly on June 1.)	
4s, g., M&N, $100,000	g. May 1, '15

FLOATING DEBT, SCHOOL AND STREET—	
4s, g., J&D, $200,000	g. June 1, 1913
SCHOOL BUILDING—	
4s, F&A, $5,000	Aug. 1, 1899
4s, F&A, 10,000	Aug. 1, 1900
4s, F&A, 10,000	Aug. 1, 1904
4s, A&O, 25,000	g. Oct. 1, 1916

INTEREST on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office, or at the First National Bank, Boston; on all others at the City Treasurer's office, or at the National Bank of the Commonwealth, Boston.

TOTAL DEBT.—The city's bonded debt on January 1, 1899, was $640,000; floating debt, $81,728; total debt, $721,729; sinking fund and cash and uncollected taxes, $120,819; net debt, $600,910.

ASSESSED VALUATION.—Total assessed valuation (which is about 75 per cent of actual value), was in 1898 $13,715,175. Total tax per $1,000 in 1898 was $21·00.

POPULATION in 1898 (est.) 24,000; in 1890 was 19,311.

NEWPORT.—P. A. JOHNSON, Treasurer.

This town is in Sullivan County.

LOANS—	When Due.
6s, J&J, $84,300	1901
5s, F&A, 8,200	.....
6s, J&J, 10,000	.....
Town debt Feb. 3, 1899	$102,500
Water debt (additional)	51,300

Total debt Feb. 3, 1899	$153,800
Tax valuation 1898	1,427,128
Total tax (per $1,000) '98	$23·60
Population in 1890 was	2,623
Population 1898 (estimated)	3,000

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Penacook is in Merrimack County.

LOANS—	When Due.
WATER WORKS—	
4½s, M&N, $70,000	July 1, 1922
Subject to call July 1, 1907	
Bonded debt Feb. 15, '99	$70,000

Floating debt	$1,500
Total debt Feb. 1, 1899	71,500
Tax valuation 1898	629,000
Assessment from ⅔ to ¾ actual val.	
Total tax (per $1,000) '98	$19·50

INTEREST is payable at the office of E. H. Rollins & Sons, Boston.

PITTSFIELD.—Pittsfield is in Merrimack County.

LOANS— *When Due.*
REFUNDING TOWN BONDS—
4s, J&J, $31,000.....July 1, 1916
Interest payable in Boston.
Bonds subject to call July 1, 1912
Total debt Jan. 1, 1898....$58,304

Assets..... $15,924
Net debt Jan. 1, 1898... 42,380
Total tax valuation, '98.1,127,145
Assessment about ⅝ actual value.
Total tax rate (per $ M.)'98.$19·00
Population in 1890 was.....2,605

PORTSMOUTH.—W. H. MOORE, City Clerk.

This city is one of the county seats of Rockingham County. The city issued $343,000 bonds in aid of the Portsmouth & Dover RR., and received in return stock of the par value of $344,000. This stock is now worth considerable more than its face value, and the city has been selling it and applying the proceeds to the payment of the railroad bonds. When all these bonds shall have been paid the city will still have on hand a considerable balance from the sale of the stock.

LOANS— NAME AND PURPOSE.		Interest— P. Ct.	Payable.	Principal— When Due.	Outstand'g.
Municipal bonds issued for schools, sewers, etc.	1883	4	A & O	Apr. 1898 to 1900 Part due yearly.	$6,500
	1886	4	A & O	Apr. 1, 1901	10,000
	1884	4	A & O	Oct. 1, 1904	47,000
	1889	4	J & J	Jan. 1, 1909	50,000
	1894	4	M & N	May 1, 1914	40,000
	1889	4	M & N	Nov. 1, 1914	57,000
	1896	4	J & J	July 1, 1916	175,000
	Optional after July 1, 1912.				
Ports. & Dov. RR ref.	1893	4	J & J	Jan. 1, 1913	160,000
Water bonds.....	1892	4	J & J	Jan. 1, 1907	160,000
do	1892	4	J & J	Jan. 1, 1912	165,000

INTEREST is payable in Boston and Portsmouth.

TAX FREE.—None of the above bonds are taxed in Portsmouth.

PAR VALUE.—Bonds are in $100, $200, $500 and $1,000 pieces; none registered except $19,500 of the issue of 1884.

TOTAL DEBT on January 1, 1898, including the water debt, was $940,427; assets in treasury, $49,009; water debt, $325,000; net debt, $405,218 The city owns, in addition to the water-works and the Portsmouth & Dover RR. stock above mentioned, real estate, including schools, etc., which is valued at $185,700; personal property (including fire department) valued at $51,007. The par value of the Portsmouth & Dover stock held by the city on January 1, 1898, was $161,200; market value over $200,000.

ASSESSED VALUATION.—Assessed valuation in 1898 of real estate and personal property was $8,619,385 (estimated at about ¾ actual value); tax rate (per $1,000) $21·60.

POPULATION.—In 1890, 9,827; in 1880, 9,690; in 1870, 9,211; estimated in 1898 at more than 11,000.

ROCHESTER.—W. G. BRADLY, Mayor. CHAS. W. BROWN, City Clerk.

This city is in Strafford County. Bonds are tax exempt.

LOANS— *When due.*
SEWER BONDS—
3½s, J&J, $111,600...Jan. 1, 1900
($6,500 due yearly.)
WATER BONDS, 1892.—
4s, J&D, $200,000....June 1, 1922
Bonded debt Jan. 1, 1899..$317,000
Floating debt..... 57,945

Total debt..... $374,945
Sinking fund..... 24,641
Net debt Jan. 1, 1899.... 350,304
Tax valuation 1898.....3,942,570
Assessment about ¾ actual value.
Total tax (per $1,000) '98...$20·00
Population in 1890 was.....7,396
Population in 1899 (est.)....8,000

INTEREST on sewer bonds is payable at city treasury, on water bonds in Boston, Mass.

ROCKINGHAM CO.—WM. H. C. FOLLANSBY, Treasurer. County seats are Exeter and Portsmouth.

LOANS— *When due.*
COURT HOUSE BONDS, 1893.
4s, J&J, $40,000.....July 1, 1918
REFUNDING BONDS, 1893.
4s, J&J, $20,000.....July 1, 1903
4s, J&J, 12,500.....July 1, 1905
COUNTY BONDS—
4s, ... 20,000.....Oct. 1, 1901
4s, ... 80,000.....June 1, 1911

3½s, A&O, $35,000.Apr., '06 to '10
Interest is payable in Boston.
Total debt July 1, 1898. $197,500
Cash on hand Jan. 1, '98 9,540
Net debt Jan. 1, 1898 .. 187,960
Tax valuation 1898....26,843,208
County property 1895.. 274,105
Population in 1890 was ...49,650

SOMERSWORTH.—B. F. HANSEN, Treas'r.

This city is in Strafford County.

LOANS— *When Due.*
GEN'L INDEBTEDNESS BONDS—
4s, A&O, $120,000..Oct. 1, 1899 to Oct. 1, 1918
($2,000 yearly to 1909; $4,000 to '14; $5,000 to '17; $63,000 in '18.)
WATER-WORKS BONDS—
4s, A&O, $177,000.Oct. 1, 1903-'18
($2,000 yearly to 1907; $3,000 to '12; $4,000 to '17; $132,000 in '18.)

Bonded debt Jan. 1, 1899.$297,000
Assessed valuation 1898.3,129,000
Assessment about actual value.
Tax rate (per $1,000) '98...$20·90
Population in 1890.....6,300
Population in 1899 (est.)....7,000
INTEREST is payable at Old Colony Trust Co., Boston.

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

County seat is Dover.

LOANS— *When Due.*
FUNDING BONDS—
4s, J&D, $20,000.....Dec. 1, 1899
($10,000 due y'rly) to Dec. 1, 1900
4s, J&D, $5,000 .....Dec. 1, 1901
4s, J&D, 70,000 g.....Dec. 1, 1911
JAIL NOTE—
4½s, A&O, $25.000 ..Oct. 19, 1908

Total debt Jan. 1, 1899 $120,000
Cash, etc..... 55,504
Net debt Jan. 1 1898.. 64,496
Tax valuation in 1898.21,054,714
Av. tax rate (p. $1,000) '98.$19·50
Population in 1890 was.....38,442

INTEREST on the 4 per cent bonds is payable at the National Bank of Redemption, Boston, Mass.

WHITEFIELD.—This village is in Coös County.

LOANS— *When Due.*
WATER BONDS, 1894—
4s, J&J, $60,000.....Jan. 1, 1914
Optional after Jan. 1, 1899
Total debt Jan. 1, 1898....$71,525
Assets..... 4,855

Net debt Jan. 1, 1898.....$66,670
Tax valuation 1898.....718,708
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$19·00
Population 1890 (Town) 2,041
Populat'n 1895 (Village) est. 1,500

INTEREST is payable at the Whitefield Bank & Trust Co.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of New Hampshire which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Location—	Total Debt. $	Assets. $	Assessed Valuat'n. $	Tax Rate. $	Population.
Alton, Belknap Co.....	21,723	4,928	611,606	21·00	1,372
Antrim, Hillsborough Co....	48,132	2,856	629,905	21·16	1,248
Ashland, Grafton Co.....	33,255	888	574,718	13·90	1,193
Barrington, Strafford Co....	50,558	10,006	438,192	20·50	1,408
Barnstead, Belknap Co.....	11,034	4,361	476,250	22·50	1,264
Bethlehem, Grafton Co.....	12,200	919	722,293	18·70	1,267
Boscawen(tn), MerrimackCo.	80,800	1,800	607,470	18·60	1,487
Campton, Grafton Co.....	18,015	8,275	346,697	21·10	982
Canterbury, Merrimack Co..	13,524	3,521	425,407	16·00	964
Cheshire County.....	13,500	15,024	17,979,702	.....	29,579
Conway, Carroll Co.....	19,728	1,529	874,804	16·20	2,331
Coös County.....	60,040	15,150	10,096,190	.....	23,211
Dalton, Coös Co.....	19,371	3,811	159,009	29·15	596
Derry, Rockingham Co.....	24,021	8,754	1,312,906	19·50	2,604
Dorchester, Grafton Co.....	15,531	3,899	100,930	31·50	379
Dublin, Cheshire Co.....	19,315	20,222	557,941	12·50	582
Epping, Rockingham Co.....	33,229	4,612	694,588	19·50	1,721
Goffstown, Hillsborough Co.	47,884	1,445	1,197,884	14·10	1,981
Gorham, Coös Co.....	11,464	3,354	503,006	20·00	1,710
Grafton County.....	35,531	8,901	17,707,958	.....	37,317
Hanover, Grafton Co.....	26,954	21,916	1,104,336	17·60	1,817
Harrisville, Cheshire Co.....	15,417	4,560	335,100	17·00	748
Haverhill, Grafton Co.....	53,152	10,289	1,256,097	21·40	2,545
Henniker, Merrimack Co....	10,266	2,085	695,177	19·50	1,385
Hillsborough, Hillsbor'h Co.	97,771	10,622	1,138,150	19·70	2,120
Hollis, Hillsborough Co.....	10,107	1,876	570,732	15·30	1,000
Lancaster, Coös Co	110,263	13,633	1,447,727	22·80	3,373
Lebanon, Grafton Co.....	134,147	20,992	2,566,736	18·40	3,763
Lisbon, Grafton Co.....	36,500	4,029	1,075,670	20·40	2,060
Littleton, Grafton Co.....	126,536	24,025	1,651,604	23·40	3,365
Lyme, Grafton Co.....	20,299	6,360	462,996	17·50	1,154
Meredith, Belknap Co.....	48,493	8,968	608,871	22·90	1,642
Milton, Strafford Co.....	49,188	49,599	595,742	17·70	1,640
New Boston, Hillsbor'gh Co.	15,100	3,268	581,635	15·40	1,067
Newcastle, Rockingham Co..	24,694	4,347	275,350	15·90	488
Nottingham, Rock'gham Co.	16,067	2,037	320,903	16·70	988
Pembroke, Merrimack Co..	12,450	2,396	1,188,832	14·40	3,172
Peterborough, Hillsboro' Co.	84,251	14,367	1,404,305	18·60	2,507
Plaistow, Rockingham Co..	21,042	1,569	342,536	17·00	1,085
Raymond, Rockingham Co..	32,433	2,575	417,256	18·20	1,131
Rollinsford, Strafford Co....	10,247	140	1,179,666	16·10	2,003
Sandwich, Carroll Co.....	17,352	.....	443,114	27·50	1,303
Seabrook, Rockingham Co..	11,495	5,361	291,775	20·00	1,672
Springfield, Sullivan Co.....	15,542	3,396	136,982	28·00	540
Stewartstown, Coos Co.....	10,874	861	375,556	16·20	1,002
Strafford, Strafford Co.....	10,249	4,406	445,474	19·00	1,304
Sullivan County.....	17,421	8,610	8,641,991	.....	17,304
Sunapee, Sullivan Co.....	15,466	2,055	446,486	17·30	900
Thornton, Grafton Co.....	10,560	7,288	180,232	30·60	632
Tilton, Belknap Co.....	22,492	8,158	858,739	19·00	1,521
Walpole, Cheshire Co.....	16,976	6,116	1,525,870	14·30	2,163
Warner, Merrimack Co.....	23,566	874	638,741	15·20	1,383
Wilton, Hillsborough Co.....	41,976	3,413	946,280	16·00	1,850
Winchester, Cheshire Co	25,940	4,892	1,249,474	16·50	2,584
Wolfeborough, Carroll Co...	110,907	4,150	1,109,268	23·40	3,020
Woodstock, Grafton Co.....	21,506	18,312	199,326	25·60	341

State of Vermont.

ITS

DEBT, RESOURCES, &c.

Admitted as a State (Act February 18 1791) March 4, 1791
Total area of State (square miles) - - - - - 9,565
State Capital - - - - - - - - Montpelier
Governor (term expires Oct. 1900) - - Edw. C. Smith
Secretary of State, (term expires Oct. 1900) - Fred. A. Howland
Treasurer, (term expires Oct. 1900), - - John L. Bacon

Legislature meets biennially in even years the first Wednesday in October, and length of session is not limited.

HISTORY OF DEBT.—For a brief history of the Vermont State debt see STATE AND CITY SUPPLEMENT of April, 1895, pages 15 & 16.

The liabilities of the State on July 1, 1898, were as follows:

LOANS— NAME AND PURPOSE.	Interest— Rate.	Payable.	Principal— When Due.	Outstand'g.
Agricultural College Fund....	6	J & D	June 1, 1910	$135,500
Floating debt July 1, 1897...	..	.....	.....	167,722
State school tax to be distrib'd	5	.....	.....	87,195
do highway do do	5	.....	.....	87,195

INTEREST is payable at the State treasury.

TOTAL DEBT, ETC.—The total debt of the State on July 1, 1898, not including State school and highway taxes distributed July 1, 1898 was $303,222. On July 1, 1898, the total resources were $537,619 59, including cash on hand and in banks $137,431 76.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows:

Years.	Assessed valuation— Real.	Personal.	Total.	Tax rate per $1,000
1898.....	$116,141,979	$41,123,154	$157,265,133	$1·50
1897.....	114,994,441	59,396,708	174,391,149	2·50
1896.....	113,700,464	60,996,759	174,697,223	1·00
1895.....	112,099,284	61,700,471	173,799,755	2·20
1894.....	112,087,665	63,045,247	175,132,912	1·00
1893.....	110,787,989	65,263,376	176,051,365	2·50
1890.....	112,895,125	65,157,388	178,052,513	.....

The tax rate for 1898 was $1·00 per $1,000 for State school and State highway taxes of 50 cents each per $1,000, collected and re-distributed to towns on a basis of the number of schools and road mileage.

DEBT LIMITATIONS.—There appears to be nothing in the Constitution or in the Statutes of Vermont providing a general limit to the debt-making power of municipalities. Whatever in each case the Legislature authorizes, the city, town, county or other civil division can issue. Of course the purpose of the improvement must be of a public character. Railroad subscriptions by towns are authorized by Section 2760, chapter 132 of the Revised Statutes, the section being as follows:

SECTION 2760. A town may aid in the construction of a railroad organized under the general law by issuing bonds to aid such railroad, by taking capital stock therein, or in such other manner as it directs-

but the liability so assumed shall not exceed eight times the grand list of the town at the time. Such aid shall be given in the way provided in this chapter.

It will be noticed that this section contains a limit to the power granted of making subscriptions in aid of railroads—to wit: That the subscriptions shall not exceed eight times "the grand list." To evolve the "grand list" in Vermont, the authorities first prepare a schedule of all the property, real and personal, of each individual, with valuations entered at their real value in money, deducting debts owing; after this is done "the grand list" is made up by taking one per cent of that amount, according to Section 317, Chapter 25, of the Revised Statutes, which is as follows: "All taxable property shall be set in the list at one "per cent of its value in money on the first day of April of the year "in which the list is made."

Following Section 2760, above cited, which authorizes subscriptions in aid of railroads, are other sections describing the method in which these subscriptions must be made, by calling a town meeting, voting, &c., &c. Then follows Section 2766, authorizing the issue of bonds.

SECTION 2766. Such town may issue bonds, with coupons payable semi-annually, at a rate of interest not exceeding seven per cent, to aid such road.

The only other *general* authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:

SECTION 2769. A town which has outstanding and unpaid negotiable notes or bonds, issued to pay for stock subscribed to a railroad company, under any act of the general assembly, may issue other negotiable notes or bonds to pay or retire such outstanding notes or bonds.

SECTION 2,775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds issued in aid of a railroad; and the interest on such new notes or bonds shall be provided for in the same manner.

By Section 2776 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns by the two sections last above cited.

The only other section which we need quote is Section 2751 of Chapter 130, which names the objects for which towns may vote money. If money is appropriated for any other object, the Charter or a special statute must be looked to for the authority.

SECTION 2751.—Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor; for laying out and repairing highways; for the prosecution and defense of the common rights and interests of the inhabitants, and for other necessary incidental town expenses.

POPULATION OF STATE.—According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465. Since that date each ten year aggregate is given below.

1890	332,422	1860	315,098	1830	280,652
1880	332,286	1850	314,120	1820	235,966
1870	330,551	1840	291,948	1810	217,895

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—The provisions of law relating to savings banks are found in Chapter 174 of the Vermont statutes, Sections 4066 to 4131 inclusive, as amended from time to time. The first section having reference to investments is Section 4096, which treats of *real estate mortgages*. It authorizes the investment of 70 p.c. of the assets in such mortgages, one-sixth at least of which "shall be upon real estate in this State"—that is Vermont. A proviso adds that only 50 per cent of the assets may be invested in mortgages on real estate outside of Vermont. Sections 4097 and 4098 relate only to obtaining and paying for insurance. Section 4099 is as follows, and has reference to investment on *personal security*.

SECTION 4099—No loans or investments on personal security shall be made except upon at least two approved names, not less than two of whom reside in this State or within fifty miles of the institution making such investment, and such personal loans or investments shall not be for a longer time than one year; and not more than one-third of the assets of a savings bank, savings institution or trust company shall be invested in personal securities.

Section 4100 only covers a single point; that is to say it restricts to *five* per cent of the deposits the amount which a savings bank may invest in the lot and building for the transaction of its business, and adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 4101) covers the most important of the provisions relating to investments that are contained in the law. We give the section in full below. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own.

SECTION 4101—With the foregoing exceptions, the moneys deposited in Savings' Banks, Savings' Institutions and Trust Companies, and the income therefrom, shall be invested only as follows:

(1.) In the public funds of the United States, or public funds for the payment of principal and interest of which the faith of the United States is pledged;

(2.) In the bonds or notes of the counties, cities, towns, villages and school districts of the New England States, New York, Pennsylvania, Ohio, Michigan, Indiana, Illinois and Iowa;

(3.) In the stock of any national bank in the New England States, New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;

(4.) In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, city or town *exceeds five per cent* of its assessed valuation, and when not issued in aid of railroads;

(5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minnesota and Missouri; and in the school bonds and independent school district bonds of school districts of two thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, where the amount of such bonds issued does not exceed five per cent of the assessed valuation of the respective cities, towns and school districts.

(6.) In the public funds of any of the States named in this section; in notes with a pledge of any of the aforesaid securities, including deposit books or deposit receipts, issued by a savings bank, savings institution or trust company or banking association located in this State, as collateral, such notes not to exceed the par or market value of such security;

(7.) But no savings bank, savings institution or trust company shall hold, by way of investment or as security for loans, more than ten per cent of the capital stock of any one bank, nor invest more than ten per cent of its deposits, nor more than thirty-five thousand dollars in the capital stock of any one bank; and no such investments shall be made in the capital stock of any such banks, owned or loaned upon, to exceed in the aggregate one-fourth of the deposits of any savings bank, savings institution or trust company.

The amount of loan which can be made to one person or corporation, &c., is restricted by the next section, and we give it in full. It is as follows:

SECTION 4102—No savings bank, savings institution or trust company shall loan to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thousand dollars; nor shall such loan on personal security exceed ten thousand dollars.

We also give Section 4106 in full. It confers authority upon savings banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.

SECTION 4106.—The words "trust company" in this chapter shall be construed to include savings banks and trust companies. A savings bank, savings institution or trust company may deposit on call in banks, banking associations or trust companies in this State, or in the cities of New York, Boston or Chicago, or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest, as may be agreed upon, sums not exceeding in the aggregate twenty per cent of the assets of such savings bank, savings institution or trust company.

Section 4107 enacts that savings banks may hold real estate acquired on foreclosure or otherwise taken to secure debt, but it must be sold within five years, &c. Section 4108 authorizes savings banks to demand and receive on loans 6 per cent interest.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

BARRE.—BURT H. WELLS, Treasurer.

This city is in Washington County.

LOANS—	When Due.
REFUNDING BONDS, 1896—	
4s, M&N, $15,000	May 1, 1906
4s, M&N, 15,000	May 1, 1911
4s, M&N, 15,000	May 1, 1916
SEWER BONDS—	
4s, J&J, $75,000	July 1, 1909
SCHOOL BONDS—	
4½s, J&J, $18,000	July 1, 1911

Bonded debt Mar. 1, '98.	$138,000
Floating debt	26,376
Total debt Mar. 1, 1898.	164,376
Assets	56,908
Tax valuation 1897	2,594,211
Assessment about ⅔ actual value.	
Tax rate (per $1,000)	26·70
Population in 1897 (est.)	8,300
Population 1890	6,812

INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on other bonds at National Bank of Barre.

BENNINGTON.—C. H. DEWEY, Treasurer.

A village in Bennington Co., forming part of town of Bennington.

LOANS—	When Due.
SEWER BONDS—	
4s, J&J, $35,000	1900 to 1916 ($2,000 due yearly.)
4s, J&J, $5,000	Jan. 1, 1917

Total debt Jan., 1899	$40,000
Tax valuation 1898	2,183,820
Population in 1890 was	3,971
Population 1899 (estimated)	5,000

BENNINGTON.—{E. D. WELLING, Moderator. {E. A. BOOTH, Clerk.

A shire town in Bennington County. (See separate statement for village of Bennington.)

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $100,000	July 1, 1917
4s, ... 9,000	Jan. 1, 1900
4s, ... 10,000	Jan. 1, 1901
Bonded debt Jan. 1, '99	$119,000

Assessed valuation, real	3,305,949
Assessed val't'n, pers'l	1,412,516
Total valuation, 1897	4,718,465
Tax rate (per M), '98	21·00
Population 1890	6,391
Population 1898 (est.)	8,00

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, J&J, $15,000	July 1, 1918
ROAD IMPV'T BONDS—	
4s, ... $6,000	1899-01
4s, ... 5,000	1899
TOWN HALL BONDS—	
4s, J&J, $50,000	1909-19

Total debt Jan. 1, 1899	$76,000
Assessed valuat'n, real	$2,810,635
Assessed valuations, p'l	1,816,715
Total valuations 1898	4,627,350
Assessment about ½ actual value.	
Total tax rate (per M)	$20·10
Population in 1898 (est.)	7,000
Population in 1890	6,862

INTEREST on town-hall and bridge bonds is payable in New York; on other bonds in Brattleboro.

BURLINGTON.—{ELLIOT M. DUTTON, Mayor. {L. C. GRANT, Treasurer.

This city is in Chittenden County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City improvement bonds (($20,000 due yearly.)	4	J & J	Jan. 1, 1914-15	$40,000
Water bonds	4	J & J	Jan. 1, 1919	65,000
Refunding imp. bonds	4	J & J	Jan. 1, 1913	20,000
do do	4	J & J	Jan. 1, 1914	15,000
do RR. bonds, 1891	4	A & O	Apr. 1, 1931	160,000
		Subject to call	Apr. 1, 1911.	
do water bonds	4	J & J	Jan. 1, 1908	160,000
do do	4	J & J	Jan. 1, 1914	30,000
School bonds	4	A & O	Apr. 1, 1913	37,000
do	4	J & J	Jan. 1, 1914	20,000
do	4	A & O	Oct. 1, 1915	25,000
do	3½	J & J	July 1, 1923	85,000
Street improvement bonds	4	J & J	July 1, 1915	20,000
do	4	J & J	July 1, 1917	20,000
do	4	J & J	July 1, 1918	20,000

INTEREST on the refunding water bonds due in 1906 and on the refunding railroad bonds is payable at the Fourth National Bank, New York; on all other bonds at the office of the City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—The city's bonded debt on February 1, 1899, was $717,000, of which $255,000 was water debt; floating debt, $37,000; total debt, $754,000; sinking funds, $181,572; net debt, $572,428. The sinking fund is invested in city bonds, and the interest amounts annually to about $6,000. In addition 5 per cent of the taxes, amounting to about $6,000, is annually appropriated to the sinking fund.

ASSESSED VALUATION.—The assessed valuation (about 80% of actual value) and the tax rate have been as follows in years indicated

Years.	Valuation. Real.	Personal.	Total.	Tax rate per $1,000
1898	.....	.....	$12,815,955	$15·00
1897	.....	.....	12,884,690	15·00
1895	.....	.....	12,139,800	15·00
1890	$6,927,963	$3,217,209	10,145,172	12·00
1886	.....	.....	8,450,000	11·00

POPULATION.—In 1890 the population was 14,590; in 1880 it was 11,365; in 1870 it was 14,387. According to local figures the population in 1897 was about 17,000.

FAIR HAVEN.—Fair Haven is in Rutland County.

LOANS— When Due.
WATER BONDS—
4s, J&D, $26,000.....1905
Subject to call after 1895.

Bonded debt Aug. 1, 1898..$26,000
Tax valuation 1898. 1,169,025
Tax rate (per $1,000) '98 $19·50
Population 1890.....2,791

LUDLOW.—FRANK A. WALKER, Clerk.

This village is in Windsor County.

LOANS— When Due.
SEWER BONDS—
4s, A&O, $9,000..... Apr. 1, 1905
Subject to call after Apr. 1, 1897
WATER BONDS—
4s, J&J, $10,000.....Jan. 1, 1910
Subject to call after 1900
4s, J&J, $15,000.... Jan. 1, 1915
Subject to call after Jan. 1, 1905

Total debt Feb. 1, 1899.. $34,000
Tax valuation 1898..... 659,258
Assessm't abt. 55 p.c. actual value
Tax rate (per $1,000) '98.. $18·00
Population in 1890 was.... 1,081
Population in 1899 (est.)... 1,250

INTEREST on the sewer bonds is payable at the Ludlow Savings Bank & Trust Co.

MIDDLEBURY.—Middlebury town, including the village of the same name, is situated in Addison County.

TOWN.

LOANS— When Due.
4s, ...$27,500 1899-1917
Bonded debt Mar. 1, 1898..$28,000
Tax valuation, 1897.....1,900,000
Total tax per $1,000 '97. $13·50
Population 1890.....2,793

VILLAGE.

LOANS— When Due.
Water 4s, $30,000.....1921
Bonded debt Mar. 1, 1898.$30,000
Tax valuation 1897.....1,000,000
Tax rate (per $1,000) '97....$20·00
Population 1890.....2,793

MONTPELIER.—JOHN H. SENTER, Mayor. T. R. MERRILL, Treasurer.

The city is situated in Washington County. On March 5, 1895, the town, village and school district were consolidated under a city charter.

LOANS— When Due.
REFUNDING BONDS—
3½s, ...$40,000.....1919
(Subject to call after 1904.)
WATER BONDS—
4s, J&J, $3,500.....July 1, 1904
(Subject to call.)
4s, A&O, $30,000.....Apr. 1, 1914
(Subject to call.)
4s, J&J, $17,000.....1917
4s, J&J, 17,500 1917
4s, J&J, 15,000.....1917

Bonded debt Feb. 1, '99.. $123,000
Floating debt..... 17,500
Total debt Feb. 1, 1899.... 140,500
Sinking fund assets.. 136,851
Tax valuation 1898.....4,606,947
Assessment about ¾ actual value.
Total tax (per $1,000) '98..$15·00
Value of water-wks. owned. 136,851
do real estate owned. 30,000
Population in 1890 was.....4,160
Population in 1899 (est.) 6,500

INTEREST on the $30,000 water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.—F. G. FLEETWOOD, Treasurer.

Is in Lamoille County.

LOANS— When Due.
WATER & ELEC.-LIGHT BONDS—
4s, F&A, $5,000.....Feb. 1, 1900
4s, F&A, 14,000.....Feb. 1, 1905
4s, F&A, 10,000.....Feb. 1, 1910
4s, F&A, 10,000.....Feb. 1, 1915
4s, F&A, 10,000.....Feb. 1, 1920

Bonded debt Feb. 1, 1899. $49,000
Floating debt..... 1,500
Total debt Feb. 1, 1899... 50,500
Total valuation 1897 600,000
Assessment about ⅓ actual value.
Tax rate (per $1,000) '97. $21·00
Population in 1895 (est.). 1,600

INTEREST is payable at the Nat. Bank of Redemption, Boston.

NEWPORT.—H. S. ROOT, Treasurer.

This village is in Orleans County.

LOANS— When Due.
WATER BONDS—
4s, J&D, $40,000.....June 1, 1920
Bonded debt Jan. 1, 1899. $40,000
Floating debt..... 7,500

Total debt Jan. 1, 1899... $47,500
Tax valuation 1898.....1,022,653
Tax rate (per $1,000) '98...$13·50
Population in 1890 was.....1,730
Population 1896 was (est.)..3,000

INTEREST is payable at the Third National Bank, Boston.

NORTHFIELD.—H. C. CADY, Treasurer

This village is in Washington County.

LOANS— When Due.
ELECTRIC PLANT BONDS—
4s, J&D, $35,000.....June 1, 1917
($5,000 subject to call after 7 yrs., and $20,000 after 10 years.)

Floating debt..... $5,000
Total debt Feb. 1, '99,..... 40,000
Assessed valuation, 1898..599,131
Assessment about ⅔ actual value.
Population 1899 (est.).....1,500

PROCTOR.—This village is in Rutland County.

LOANS— When Due.
4s, J&J, $50,000...Jan. 1, 1900-22
(Subject to call after 1900.)
Bonded debt Feb. 1, '98.. $50,000
Other debt..... 11,500
Total debt Feb. 1, 1898.. 61,500

Tax valuation, real.....$920,000
Tax valuation, personal. 150 000
Total valuation 1897....1,070,000
Tot. tax rate (per $1,000) '98. $13·50
Population in 1897 (est.) 1,900
Population in 1890 was.....1,758

INTEREST is payable at Village Treasurer's office.

RANDOLPH.—W. H. DU BOIS, Treasurer.

This village is in Orange County.

LOANS— When Due.
WATER SUPPLY BONDS, 1887—
4s, J&J, $19,000.....July 1, 1907
Subject to call at any time.
Int'st payable at Treasurer's office.
Total debt Jan. 1, 1899.. $19,000

Tax valuation, real..... $614,410
Tax valuation, personal. 487,856
Total valuation 189 1,102,266
Total tax (per $1,000) '98.. $10·00
Population in 1890 was.....1,634
Population in 1880 was.....1,060

RUTLAND.—WILL. L. DAVIS, Treasurer.

This city is in a town and a county of the same name.

LOANS— When due.
GENERAL DEBT—
4s, J&J, $25,000.....June, 1926
4g, M&N, 100,000*.....May, 1924
4g, M&N, 50,000* .....Nov., 1924
SCHOOL DEBT—
5s, $6,000*..... .....1899 to 1900
($2,000 due yearly in Dec.)
4s, ..., $1,000*.....Nov. 1, 1899
4s, ..., $40,000*.....1904 to 1919
($10,000 due every 5 yrs. in Nov.)
4s, ..., $30,000* .....May, 1925
4s, ..., 5,000 .....Nov., 1925
Temporary loan, $8,500, Oct. 14, '99
SEWER DEBT—
4g, M&N, $25,000*.....Nov., 1924
4g, M&N, 75,000*....May 1, 1926

LOANS— When Due.
WATER DEBT—
4g, M&N, $50,000*.....May, 1924
4g, M&N, 65,000*.....Nov., 1924
4s, ... 2,000.....Nov., 1925
REFUNDING WATER BONDS—
3½s, ...$30,500*.....Jan., 1929
Bonded debt Jan. 1, '99. $504,500
Floating debt..... z9,415
Total debt..... 533,915
Sinking fund, etc 26,980
Net debt, Jan. 1, 1899... 506,935
Total valuation 1898 . 8,012,293
Total tax rate (per M.), '98. $15·00
Population in 1890 was.... 8,239
Population in 1880 was.... 7,502
Population in 1899 (est.)... 14,000

* Coupon.

INTEREST is largely payable at Nat. Bank of Redemption, Boston.

ST. ALBANS.—FULLER C. SMITH, Mayor. B. D. HOPKINS, Treasurer.

This city is in Franklin County. This city was organized March 2, 1897, and comprises the most populous portion of the town of St. Albans. The town is a wholly separate municipality.

LOANS— NAME AND PURPOSE.		Interest. P.Ct.	Payable.	Principal. When Due.	Outstanding.
Town—Refunding bonds.		3½	J & J	$5,000 yearly on July 1.	$45,000
(The city's proportion is $35,221.)					
Town—Funding....	1897	4	F & A	Feb. 1, 1908-14 $5,000 yearly.	35,000
City—Water bonds	1890	4	A & O	Oct. 1, '99, to 1909 $5,000 yearly.	55,000
do do	'92	4	J & D	Dec. 1, '99-1907 $5,000 yearly.	63,000
do do	'94		A & O	Oct. 1, 1899 '18. $2,000 yearly.	37,000
School Dist. bonds	1896	4	J & D	Dec. 30, 1899-'21 $1,000 yearly.	23,000

PAR VALUE.—The City 4s are for $500 and $1,000 each.

INTEREST is payable in Boston at National Bank of Redemption.

TOTAL DEBT, ETC.—City's total funded debt February 1, 1899, was $248,222; floating debt, $3,200; total debt, $251,422.

ASSESSED VALUATION.—City's assessed valuation (same as actual value) in 1898 was $3,502,901, including polls; tax rate (per $1,000) $22·00.

CITY PROPERTY.—The City owns its water works and two reservoirs, with a dual capacity of 240,000,000 gallons. In year 1898-99 cash water receipts were $16,984; operating expenses, $5,211.

POPULATION.—Town's population in 1890 was 7,771; city's population 1899 (estimated), 6,500.

VERGENNES.—DR. E. W. SHIPMAN, Mayor. J. A. HARRINGTON, Treasurer.

This city is situated in Addison County.

LOANS— When Due.
WATER BONDS—
4s, Aug. 1, $26,000 ..June 1, 1908
4s, Sept. 1, 20,000..Sept. 1, 1914
Floating debt..... $20,000

Total debt Feb. 15, 1899. $66,000
Tax valuation, 1898..... 760,931
Assessment about ¾ actual value.
Tax rate (per $1,000) 1898...10·00
Population in 1890 was.....1,773

Interest on bonds due in 1908 is paid by the City Treasurer; on those due in 1914 interest is paid in Boston.

WOODSTOCK.—F. C. SOUTHGATE, Treasurer.

This town is in Windsor County.

LOANS— When Due.
RR. AID BONDS—
4s, A&O, $12,000.....Oct. 1, 1900
Subject to call at any time.
Floating debt... .....$10,417
Total debt Feb. 7, 1899.....22,417
Assets..... 2,869

Net debt Feb. 7, 1899.. $19,548
Valuation, real, 1898.. 1,189,193
Valuation, personal.... 1,347,440
Total valuation 1898... 2,536,633
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98 $14·88
Population in 1890 was.....2,545

INTEREST is paid at the Woodstock National Bank and at the National Revere Bank in Boston.

State of Massachusetts.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - 8,315
State Capital - - - - - - - - - Boston
Governor (term expires 1st Wed. Jan., 1900) - Roger Wolcott
Secretary of State (term exp. 3d Wed. Jan.. 1900) Wm. M. Olin
Treasurer (term expires 3d Wed. Jan., 1900) Edward P. Shaw
Auditor - - - - - - - - John W. Kimball

Legislature meets annually the first Wednesday in January, and sessions are not limited as to length of time.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1895, page 18. The debt at present is given in detail in the following table. All loans are payable, both principal and interest, in gold.

LOANS— NAME AND PURPOSE.		Interest. P.Ct.	Payable.	Principal. When Due.	Outstand'g.
Abolition of grade crossings..	r	3½ g	M & N	Nov. 1, 1923	$500,000
do do	c	3½ g	M & N	Nov. 1, 1923	4,000,000
do do	r	3 g	M & N	Nov. 1, 1923	500,000
do do	r	3½	M & N	May 1, 1928	1,500,000
Armory bonds, gold.....	r	3 g	M & S	Sept. 1, 1918	830,000
do do do.....	r	3 g	M & S	Sept. 1, 1920	55,000
do do do.....	r	3 g	M & S	Sept. 1, 1921	95,000
do do do.....	r	3 g	M & S	Sept. 1, 1922	100,000
do do do.....	r	3 g	M & S	Sept. 1, 1923	110,000
do do do.....	r	3 g	M & S	Sept. 1, 1925	150,000
do do do.....		3	.....	Mar., 1927	120,000

LOANS— NAME AND PURPOSE.	Interest— P. Cl.	Pay's.	Principal.— When Due.	Outstand'g.
Bos. H. & Erie RR.ster'g.c*ar.	5 g	J & J	Jan. 1, 1900	£743,600
Fitchb. RR. securities,'93.c*ar	3½ g	F & A	Aug. 1, 1913	$5,000,000
Grade crossing	3½ g	.....	Nov. 1, 1923	500,000
Harbor improvement	3½	.....	Jan., 1937	500,000
Highways, gold.....r	3½ g	A & O	Apr. 1, 1920	1,300,000
do do	3½	.....	April, 1927	700,000
do do	3½	A & O	Apr. 1, 1928	300,000
Hospital loans.....r	3½ g	M & N	Nov. 1, 1925	10,000
do do.....r	3 g	M & N	Nov. 1, 1925	300,000
Medfield Insane Asylum, g,'94r	3½ g	A & O	Apr. 1, 1924	700,000
do do	3½ g	A & O	Apr. 1, 1915	300,000
do do	3½	.....	April, 1927	25,000
Massachusetts War loan 1898.	3	A & O	Apr. 1, 1928	1,000,000
Metropolitan sewer .....r	3 g	M & S	Jan. 1, 1930	5,830,000
do do	3 g	M & S	Mch. 1, 1935	500,000
do do	3½	.....	Jan., 1930	80,000
do do	3½	.....	Jan., 1935	300,000
Parks (Metropolitan).....r	3½ g	J & J	Jan. 1, 1934	1,800,000
do do .....r	3½ g	J & J	Jan. 1, 1936	2,600,000
do do	3½	.....	Jan., 1937	2,400,000
do do	3½	J & J	July 1, 1938	1,100,000
State House.....r	3 g	J & J	July 1, 1901	935,000
do .....r	3½ g	J & J	July 1, 1901	1,400,000
State House construction....r	3 g	A & O	Apr. 1, 1909	2,500,000
do do do ....r	3 g	A & O	Apr. 1, 1915	550,000
do do do ....r	3½g	A & O	Apr. 1, 1916	625,000
do do do	3	.....	April, 1917	125,000
Water loan (Metropolitan) '95	3½g	J & J	July 1, 1935	7,000,000
do do '97	3½g	J & J	July 1, 1935	6,000,000
do do '98	3½	J & J	Jan. 1, 1938	4,000,000
Bonds over due, not presented.	....	.....	.....	5,000

PAR VALUE OF BONDS.—The coupon bonds are in $500 and $1,000 pieces and the registered $1,000 and upward.

INTEREST on all sterling bonds is payable by Baring Brothers, London; on all others at State Treasury, at Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Massachusetts's total funded debt and the sinking fund.

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.
Total funded debt.....	$59,786,229	$51,563,729	$40,636,729
Sinking funds, etc.....	15,539,737	13,889,893	13,458,574
Net debt,.....	$44,246,492	$37,673,836	$27,178,155

ASSESSED VALUATION.—The State's assessed valuation has been as follows:

Years.	*Real Estate.*	**Personal Property.*	*Total.*
1898.....	$2,182,596,651	$1,371,419,131	$3,554,015,782
1897.....	2,117,888,637	1,340,093,517	3,457,982,154
1896.....	2,040,200,644	1,330,153,356	3,370,354,000
1895.....	1,964,834,106	1,304,518,41	3,269,352,523
1894.....	1,898,855,000	1,222,194,557	3,121,049,557
1893.....	1,839,663,813	1,072,007,533	2,911,671,346
1892.....	1,753,655,698	1,043,612,025	2,797,267,723
1890.....	1,600,137,807	1,013,077,330	2,613,215,137
1885.....	1,287,993,899	827,043,710	2,115,037,609
1880.....	1,111,160,072	816,695,358	1,927,855,430

* Includes, beginning with 1894, sundry small items not previously counted.

POPULATION OF STATE.—Massachusetts has the largest population of any of the New England States. In 1790 numbers were 378,787 and in 1800 422,845; in the next fifty years the increase was to 994,514, and the 1890 Census showed a total of 2,238,943.

1895.....	2,495,345	1870.....	1,457,351	1830.....	610,408
1890.....	2,238,943	1860.....	1,231,066	1820.....	523,159
1885.....	1,942,141	1850.....	994,514	1810.....	472,040
1880.....	1,783,085	1840.....	737,699		

DEBT LIMITATIONS.—There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal indebtedness. Statutes general and special have, however, been passed on this subject with respect to Cities and Towns.

First among these Statutes needing mention we have Chapter 29 of the Revised or "Public Statutes." The important sections to be cited contained in Chapter 29 are as follows. We give only the substance of the sections, not the words.

SECTION 1—Provides that cities and towns shall not incur debt except in the manner and within the limitations prescribed in this chapter.

SECTION 2—Provides (as a preliminary for determining whether the limitation fixed by Section 4 has been reached by any municipality) that the water debt and the sinking funds shall be deducted from the total debt.

SECTION 3—Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of railroads, to water scrip issued under special statutes, or to indebtedness for a fire district.

SECTION 4—Provides that no city or town except as provided in the following section shall become indebted in an amount *which exceeds* 3 *per cent on the last preceding valuation* [but amended as noted below.]

SECTION 5—Provides that cities and towns which were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more."

SECTION 6—Provides that cities, &c., "may by *ordinary vote* incur debts for tempory loans" in anticipation of the year's taxes and of the year's taxes next ensuing.

SECTION 7—Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each branch of the city council, and approved by the Mayor; or if the Mayor disapproves, by another like vote after notice of such disapproval.

SECTION 8—Provides that debts incurred for water must be payable within 30 years; in constructing sewers within 20 years; all other debts within 10 years.

SECTIONS 9 to 17 inclusive, contain interesting provisions relating to sinking funds and other allied matters.

SECTION 18—Provides that any city which at a meeting of its voters has accepted by a two-thirds vote any act to supply said city with water, may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose.

SECTION 19—Provides that towns, &c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation; *but the limitation* of this section shall not apply to temporary loans mentioned in Section 6.

SECTIONS 20 to 23, which are the final ones of Chapter 29, have no reference to the subject we are discussing and need not be cited.

As the reader has seen, the foregoing (Section 4, Chapter 29) fixes the *general* debt limitation for cities and towns *at* 3 *per cent.*

This general limitation was lowered by a later law. The provision is found in Chapter 312, Section 2 of the "Public Statutes," which provision reduces the general debt limitation from 3 per cent to 2½ *per cent* on the average valuation for the preceding three years. Worcester, Lynn, Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1, 1889—later than 1889 the only exemptions we find in the Statutes are special in their purpose, not general.

The temporary loans provision, as it appears above in Section 6 (Chapter 29), is also changed by Section 4, Chapter 312, by omitting "and of the year next ensuing;" so that at present cities and towns by *ordinary vote* can incur debts for temporary loans in anticipation of the taxes of the year *only* in which such debts are incurred.

Temporary loans (for a term not exceeding one year) in anticipation of money to be derived from an issue of bonds or other form of indebtedness, duly authorized, are provided for by a statute approved June 14, 1898. The same Act states that the time within which said bonds, etc., shall become due shall not be extended by reason of said temporary loan.

The foregoing statements cover all the material facts general in their application passed with respect to debt limitation. In addition to these General Provisions there are various Special Laws which contain *exceptions* to the general law as to debt limitation, which apply to Boston, Cambridge, Lynn, Newburyport, Waltham, Worcester, &c., &c.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are contained in Section 21, Chapter 317, acts of 1894, and amendments thereof. All the provisions have been compiled by the Commissioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full. As we go to press *a measure is before the Legislature* materially *extending the authority to purchase railroad bonds*—see editorial elsewhere in this number of the STATE AND CITY SUPPLEMENT.

Massachusetts savings bank deposits and the income derived therefrom shall be invested only in manner following, to-wit:

Public Funds.—*Aggregate of Investments Unlimited.*—

Bonds of the United States.

Bonds of any of the New England States.

Bonds of the States of New York, Illinois, Pennsylvania, Ohio, Indiana, Iowa, Wisconsin, Michigan, Minnesota, Missouri and of the District of Columbia.

Bonds or notes of any county, city or town of this Commonwealth.

Bonds or notes of incorporated districts in Massachusetts whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds or notes of any county or town of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed three per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, of any city of the States of New York, Ohio, Illinois, Pennsylvania, Indiana, Michigan, Iowa, Minnesota, Missouri and Wisconsin, having at the date of such investment more than 30,000 inhabitants, as established by the last national or State census (or city census certified to by the city clerk or treasurer of said city, and taken in the same manner as a national or State census preceding such investment), and whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Railroad Bonds and Notes.—*Aggregate of Investments Unlimited*

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for the two years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated whose road is thus located.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth, whose road is located wholly or in part therein, unencumbered by mortgage, which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

Street railway companies shall not be considered railroad companies within the meaning of this section.

Bonds and notes of the New York New Haven & Hartford Railroad Company, issued according to law, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company.

Bonds or notes of the Old Colony Railroad Company, issued according to law, notwithstanding the mortgages on that part of its road formerly belonging to the Boston Clinton Fitchburg & New Bedford.

Bonds and notes of the Fitchburg Railroad, issued according to law.

Bonds and notes of the Boston & Lowell Railroad Corporation, issued according to law, notwithstanding the mortgages on that portion of its road formerly belonging to the Salem & Lowell and Lowell & Lawrence.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: *provided, however*, that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: *provided, however*, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing

mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

Bonds of the New York & New England Railroad Company issued according to law, and for the payment of the principal and interest of which first mortgages, made as provided in chapter three hundred and one of the acts of the year eighteen hundred and eighty-eight are held as collateral security under an indenture of trust duly made and entered into for that purpose: *provided*, that the amount of the bonds so issued shall not exceed the amount of the mortgages so held in trust, and that no one of said mortgages shall exceed in amount sixty per cent of the value of the real estate thereby mortgaged; and no investment in said bonds shall be made by any such corporation except upon the report of not less than two members of the board of investment, who shall certify to the value of the premises covered by each of said mortgages according to their best judgment, and such report shall be filed and preserved with the records of the corporation.

When the first mortgage indebtedness to the amount of three hundred and fifty thousand dollars, now existing upon that portion of the railroad of the Boston Revere Beach & Lynn Railroad Company lying between Boston and Lynn in this Common wealth, and maturing on the fifteenth day of July in the year eighteen hundred and ninety-seven, shall have been discharged, savings banks and institutions for savings in this Commonwealth may invest their deposits and the income derived therefrom, in the bonds of said company issued according to law, notwithstanding the existence of the present mortgage indebtedness, not matured, upon that part of its railroad, franchise and property, formerly belonging to the Boston Winthrop & Shore Railroad Company.

By the provisions of Section 4 of Chapter 516 of the Acts of 1896, incorporating the Boston Terminal Company, savings banks and institutions for savings were authorized to invest in the mortgage bonds of that company.

Bank Stock.—*Thirty-five per cent of deposits, both as loans and investments.*—Stock of any bank incorporated under the authority of this Commonwealth.

Stock of any national bank located in any of the New England States.

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company not to exceed three per cent of deposits nor more than $100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Real Estate for Banking Purposes.—*Five per cent of deposits but not exceeding* $200,000.—For the purpose of a site and the erection or preparation of a suitable building for the convenient transaction of its business.

Real Estate by Foreclosure.—May hold real estate acquired by foreclosure or otherwise; same to be sold within five years after the title is vested in the corporation. Commissioners may in certain cases, upon petition of the board of investment, grant an additional time within which such real estate shall be sold. See Chapter 77, Acts of 1886.

Loans on Real Estate.—*Seventy per cent of whole amount of deposits.*—First mortgages on real estate situated in this Commonwealth, to an amount not exceeding sixty per cent of the valuation thereof, no loan to be made except upon report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, such report to be filed and preserved with the records of the corporation.

Loans on Personal Security.—*Thirty-three and one-third per cent of deposits and income.* Bonds or other personal securities, payable and to be paid at a time not exceeding one year, with at least two sureties, if principal and sureties are all citizens of and resident in this Commonwealth, provided that the total liabilities to any such corporation of any person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a partnership or company the liabilities of the several members thereof, shall at no time exceed five per cent of such deposits and income.

Loans on Railroad Stock —*Aggregate of investments unlimited.*—Notes of citizens of this Commonwealth, with pledge as collateral of the stock of any railroad company incorporated under the authority of any of the New England States whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than five per cent per annum on all issues of its capital stock for five years next preceding the date of such note or notes or any renewal thereof, at no more than seventy-five per cent of the market value thereof, such note or notes to be made payable on demand and to be paid or renewed within one year of the date thereof.

Note or notes of any citizen of this Commonwealth, with a pledge as collateral of shares of the capital stock of the Boston & Lowell Railroad Corporation; of the Boston & Providence Railroad Company; of the Connecticut River Railroad Company, and of the Old Colony Railroad Company, notwithstanding the road of each of said companies may be leased to some other railroad company; such note or notes not to exceed in any case seventy-five per cent of the market value of the securities pledged, and to be made payable on demand, and to be paid or renewed within one year of the date thereof.

Street railway companies shall not be considered railroad companies within the meaning of this section.

Loans on Public Funds—*Aggregate of Investments Unlimited*—Notes of any citizen of this Commonwealth, with pledge of the bonds of the United States; any of the New England States; State of New York; bonds or notes of any city, county or town of this Commonwealth; bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes; bonds or notes of any county or town thereof whose net indebtedness* does not exceed three per cent of such valuation.

Loans not to exceed the par value of the securities pledged.

Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columbia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, which has at the date of such investment more than 30,000 inhabitants, as established by the last national or State census, or city census taken in the same manner as a national or State census, whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Loans not to exceed eighty per cent of the market value of the securities pledged.

Loans on Railroad Bonds.—*Aggregate of Investments Unlimited.*—Notes of any citizen of this Commonwealth, with a pledge as collateral of any of the following securities, viz.: First mortgage bonds of any railroad company incorporated by any of the New England States, whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular dividends of not less than 3 per cent per annum on all its issues of capital stock for two years next preceding such investment.

First mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated, whose road is thus located.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds and notes of the New York New Haven & Hartford Railroad.

Bonds or notes of the Old Colony Railroad Company.

Bonds or notes of the Fitchburg Railroad Company.

Bonds or notes of the Boston & Lowell Railroad Corporation.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies, only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: *provided, however*, that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: *provided, however*, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the Board of Commissioners of Savings Banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

Loans not to exceed the par value of the securities pledged.

Loans on Bank Stock.—*Thirty-five per cent of deposits both as loans and investments.*—Notes of any citizen of this Commonwealth, with a pledge as collateral of the stock of any bank incorporated by this Commonwealth; or the stock of any national bank located in any of the New England States; or the stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

Loans to be made at no more than eighty per cent of the market value of the stock pledged, and not exceeding the par value thereof.

Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company, not to exceed three per cent of deposits, nor more than $100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Loans to Depositors—*Aggregate of Investments Unlimited.*—Personal notes of depositors in the corporation, but not exceeding one-half of the amount of his deposit to a depositor, with pledge of deposit and book of such depositor as collateral security.

Deposits in Banks.—*Aggregate of Investments Unlimited.*—May deposit sums of money, on call, in any bank incorporated under the laws of this Commonwealth, or in any national bank located in any of the New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or in those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depositary.

* The term "net indebtedness" used of city, town or district in any statute limiting or regulating the investment of the deposits in savings banks and trust companies, or other like funds, shall be construed to denote the indebtedness of such city, town or district omitting the debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of such indebtedness

CITIES, COUNTIES AND TOWNS IN THE STATE OF MASSACHUSETTS.

NOTE.—*For places not given in alphabetical order among the following statements, see "additional statements" at the end of this State.*

The gross interest-bearing debt of all municipalities of the State was $167,811,434 on May 1, 1898, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1898 was estimated at $6,712,457.

The following table shows the aggregate assessed valuation as returned by the local assessors, the aggregate net debt of all the municipalities of the State, and the percentage of the same, for the years indicated:

Year.	Aggregate Valuation.	Aggregate Net Debt.	Percentage.
1898	$2,764,242,784	$121,385,139	4·3
1897	2,702,328,054	115,798,889	4·2
1896	2,622,520,278	104,702,875	3·9
1895	2,542,348,993	98,511,920	3·8
1894	2,471,521,505	87,786,918	3·5
1893	2,428,339,029	80,125,652	3·2
1892	2,333,025,090	76,483,323	3·2
1891	2,245,042,273	73,066,660	3·2
1890	2,154,134,626	70,742,786	3·2
1885	1,782,349,143	63,306,213	3·5
1880	1,584,756,802	68,512,929	4·3
1875	1,840,792,728	71,784,006	3·8
1871	1,497,351,686	39,421,298	2·6

ABINGTON.—G. R. Farrar, Treasurer.

This town is in Plymouth County.

LOANS— *When Due.*

WATER LOAN—
4s, May, $90,000.....May 1, 1899
($5,000 due yearly) to May 1, 1916
4s, Jan., $17,000.....Jan. 1, 1900
$1,000 due yearly) to Jan. 1, 1918
4s, M&N, $3,000.....May 1, 1926
4s, May, 11,000.....1917 to '25
4s, ..., 3,000.....1928

Floating debt..... $44,000
Total debt May 1, 1898.. 177,000
Tax valuation 1898.....2,321,964
Prop'ty is assessed at actual value.
Total tax (per $1,000) '98..$21·70
Population in 1895 was.....4,207
Population in 1890 was.....4,260

INTEREST is payable in Boston at the National Bank of Redemption.

ADAMS.—This town is in Berkshire County.

LOANS— *Am't Outst'g.*

NOTES—
4s, A&O, $20,000.....1902-1905
($5,000 yearly on
School houses.....$25,000
Cemeteries..... 4,000
Water works *117,000

* Bonds loaned Adams Fire District.

Public Building. $6,200
Total debt May 1, '98.... 204,900
Tax valuation 1898.....4,612,182
Total tax (per $1,000) 1898.$10·50
Population in 1895 was.....7,837
Population in 1890 was.....9,213

AGAWAM.—J. W. Hastings, Treasurer.

Agawam is in Hampden County.

LOANS— *When Due.*

TOWN NOTES FOR SCHOOLS, ROADS, BRIDGES—
6s, March, $2,000....On demand.
4s, J & D, 25,000....June 1, 1914
4s, J & D, 1,500....On demand.
4s, J & D, 5,065.....1900-1904
($1,000 due yearly on June 1.)
4s, J & D, $5,000....June 1, 1905
Total debt Feb. 10, 1899. $38,500

Sinking fund..... $4,850
Net debt Feb. 1, 1899... 33,650
Tax valuation, real..... 1,167,855
Tax valuation, personal 171,965
Total valuation 1898... 1,339,820
Property assessed at actual value.
Tax (per $1,000), 1898..... $13·80
Population in 1895 was.... 2,408
Population 1890 was.....2,352
Population 1880 was.....2,216

INTEREST on notes due in 1914 is paid in Boston; on those due on demand at Agawam; on all others at Springfield.

AMESBURY.—F. W. Merrill, Treasurer. N. E. Collins, Clerk.

Amesbury township is in Essex County.

LOANS— *When Due.*

FUNDING BONDS:
4s, A & O, $70,000..Apr. 1, 1900
4s, J&J, $71,000.....1902-1912
($23,000 in 1902, $23,000 in 1907, $25,000 in 1912).
T'l bond. debt Jan. 1, '99. $141,000
Sink. fund assets.....76,240

Net debt Jan. 1, 1899..... $64,760
Tax valuation, real.....4,121,958
Tax valuation, personal. 1,010,108
Total valuation, 1898. .5,132,066
Assessment about ⅘ actual value.
Total tax rate (per M.) 1898.$14·00
Population in 1895 was..... 9,984
Population in 1890 was..... 9,798

AMHERST.—C. H. Edwards, Treasurer.

This town is in Hampshire County.

LOANS— *When Due.*

RAILROAD BONDS—
4½s, J&J, $13,000.....Nov. 7, 1901

TOWN HALL BONDS—
4s. J&J, $50,000.....Jan. 1, 1900

Total debt Feb. 15, 1899.$105,000
Total valuation 1898....3,320,764
Assessment about actual value.
Total tax (per $1,000) 1898.$16·00
Population in 1895 was..... 4,794
Population in 1890 was..... 4,512

ANDOVER.—Geo. A. Parker, Treasurer. Abraham Marland, Clerk.

This town is in Essex County. [City advertises for sale April 13 $25,000 sewer bonds.]

LOANS— *When Due.*

SEWER BONDS—
4s, J&D, $80,000.....June 1, 1903
($10,000 in 1903, $20,000 in 1908 and 1913 and $30,000 in 1928.)

WATER BONDS—
4s, M&N, $100,000 } Nov. 1, 1899 to
($5,000 due yearly) } Nov. 1, 1918
4s, M&N, $15,000.....Nov. 1, 1919
4s, J&D, 10,000.....June 1, 1922
4s, J&D, 10,000.....June 1, 1923

4s, J&D, $15,000....June 1, 1925
4s, J&D, 5,000....June 1, 1928
Bonded debt Jan. 1, 1899.$235,000
Floating debt..... 25,000
Total debt..... 260,000
Sinking fund..... 14,296
Net debt Jan. 1, 1899..... 245,703
Tax valuation 1898.....4,854,677
Real valuation (est.).....5,500,000
Tax rate (per $1,000) 1898..$15·00
Population in 1895 was.....6,148

INTEREST is payable at the Nat. Bank of Commonwealth, Boston.

ARLINGTON.—B. Delmont Locke, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

HIGH SCHOOL LOAN—
4s, M&N, $64,000.....Nov. 1, 1913
4s. ..... 35,200....Nov. 1, 1906

SEWER BONDS 1896—
4s, J&D, $100,000....June 1, 1936

WATER WORKS—
4s, J&J, $91,000.....Jan. 1, 1912
4s, J&J, 92,000.....Jan. 1, 1922
4s, A&O, 92,000.....Apr. 1, 1924
4s, A&O, 5,000.....1926

4s, A&O, $10,000 1927
4s. A&O, 10,000.....Oct. 1, 1925
Other debts..... $24,916
Total debt Mch., 1898.... 598,717
Sinking fund assets..... 58,876
Net debt March, 1898... 539,841
Tax valuation 1898.....8,372,350
Tax rate (per $1,000) '98..$17 90
(Assessment at actual value.)
Population in 1897 (est.).....7,000
Population in 1890 was.....5,629

ATHOL.—Henry C. Fay, Treasurer. George Harris Foyle, Clerk.

This town is situated in Worcester County.

LOANS— *When Due.*

OLD DEBT—
4½s, J&J, $26,000.....Oct. 1, 1899
(Part due yearly) to Oct. 1, 1905

SCHOOL LOANS—
4s, A&O, $29,000.....Oct. 1, 1899
(Part due yearly) to Oct. 1, 1904
3¾s, A&O, $1,200 ....Oct. 1, 1899

SCH., ST. IMP. & F. AL'M LO'N (Notes)
4s, A&O, $9,800.....Oct. 1, 1899
(Part due yearly) to Oct. 1, 1905

REFUNDING LOAN—
3¾s, A&O, $10,250 1899-1908

SEWER LOAN (outside debt limit.)
4s, J&J, $50,000.....July 1, 1924

ENGINE HOUSE—
4½s & 4s, A&O, $6,000.Oct. 1, 1899
($1,500 due yearly) to Oct. 1, 1902
4s, A&O, $10,800.....Oct. 1, 1899
($1,350 due y'ly) ....to Oct. 1, 1906
Total debt Feb. 1, 1899.. $143,050
Tax valuation 1898.....4,055,925
Tax rate (per M) '98.....$19·20
Population in 1895 was.....7,360
Population in 1890 was.....6,319

The sewer loan is secured by sinking fund.

INTEREST is payable in Boston, Worcester, Greenfield and Athol.

ATTLEBOROUGH.—J. T. Bates, Treasurer.

Attleborough, which is in Bristol County, was divided July 30, 1887, and the outstanding bonded debt of $100,000 was apportioned $62,930 (since paid) to Attleborough and $27,802 to North Attleborough, which see.

LOANS - *When Due.*

TOWN BONDS—
4s, J&J, $50,000.....Jan. 1, 1906

WATER BONDS—
7s, J&J, $40,000.....Jan. 1, 1904
4s, A&O, 20,000.....Oct. 1, 1902
4s, A&O, 20,000.....Oct. 1, 1912
4s, M&S, 12,000.....Sept. 1, 1915
4s, J&J, 20,000.....Jan. 1, 1919
4s, J&J, 18,000.....Jan. 1, 1921
4s, A&O, 25,000.....Oct. 1, 1922
4s, J&J, 35,000.....July 1, 1923
4s, J&J, 40,000.....July 1, 1924
4s, J&J, 25,000.....July 1, 1926
4s, J&J, 10,000.....July 1, 1927
4s, J&J, 15,000.....July 1, 1928

Bonded debt Feb. 1, '99...$328,000
Floating debt..... 42,000
Total debt Feb. 1, 1899 . 370,000
Sinking fund assets..... 63,085
Net debt Feb. 1, 1899.... 306,915
Water debt (incl. above). 278,000
Water deot sinking fund (incl. above)..... 47,442
Tax valuation, real.... 4,853,249
Tax valuation, pers'l.. 1,139,743
Total valuation 1898... 5,992,992
Total tax per $1,000 '98. $18·50
Population in 1898 was.....8,288
Population in 1890 was..... 7,577

AVON.—Orville C. Stockwell, Treasurer. M. D. Richardson, Clerk.

This town is in Norfolk County.

LOANS— *Amount.*
Water debt Jan. 1, 1899..$60,000
Town debt..... 22,062
Total debt Jan. 1, 1899.... 82,062

Total valuation 1898.....$819,435
Assessment about 85% actual val.
Tax rate (per $1,000) '98...$18·40
Population in 1897 (est.)....1,640

AYER.—E. D. Stone, Treasurer.

This town is situated in Middlesex County.

LOANS— *When Due.*

SCHOOL HOUSE LOAN (NOTES)—
4s, var., $4,000.....1899-1903

WATER DEBT (NOTES)—
4s, F&A, $6,000.....1903
4s, F&A, 10,000.....1908
4s, F&A, 15,000 1913
4s, F&A, 24,000.. 1918
Interest payable at Ayer.

Tot. bond. debt Feb. 15, '99.$64,000
Water debt (incl above)... 60,000
Assessed valuation 1898.1,450,329
Total tax (per $1,000) '98...$15·40
Population in 1895 was.....2,101
Population in 1890 was.....2,148

BELMONT.—W. L. Chenery, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

REFUND'G AND SCHOOL HOUSE—
4½s, A&O, $7,500.....Oct. 1, 1899
($2,500 due yearly) to Oct. 1, 1901

SCHOOL HOUSE AND ST. BONDS—
4½s, A&O, $3,000.....Oct. 1, 1899
($1,000 due yearly) to Oct. 1, 1901
4s, M&S, $3,000.....Mch. 1, 1900
($1,000 due yearly) to Mch. 1, 1902
4s, J&D, $5,400.....Dec. 1, 1899
($1,350 due yearly) to Dec. 1, 1902
4s, J&D, $40,000.....June 1, 1917

SEWER LOAN—
4s, M&N, $18,000.....Nov. 1, 1924
4s, J&J, 9,000.....July 1, 1926
4s, J&D, 6,000.....June 1, 1927

STREET & FIRE DEPT. LOAN—
4s, J&D, $3,800 .....June 1, 1899
($500 y'rly to 1905; $300 in 1906.)
4s, A&O, $25,000.....Oct. 1, 1908

ELECTRIC LIGHT BONDS—
4s, J&D, $14,000.....June 1, 1928

WATER LOANS—
4s, F&A, $15,750.....Aug. 1, 1899
($1,750 due y'rly) to Aug. 1, 1907
4s, J&D, $5,500 .....June 1, 1899
($500 due yearly) to June 1, 1909
4s, F&A, $8,000.....Aug. 1, 1925
4s, J&J, 6,000.....July 1, 1926
4s, J&D, 5,000 .....Dec. 1, 1926
Interest is payable in Boston.

Bonded debt Jan. 1, '99 . $175,950
Water debt (included)... 40,250
Tax valuation, real 3,425,740
Tax valuation, pers'l ...1,444,715
Total valuation 1898....4,870,455
Assessment same as actual value.
Total tax (per 1,000) '98 $15·00
Population in 1899 (est.).....3,300
Population in 1890 was.....2,098

BERKSHIRE CO.—Geo. H. Tucker, Treas.

County seat is Pittsfield.

LOANS— *When Due.*

NEW COUNTY BUILDING DEBT—
4s, M&N, $60,000 ... Nov. 1, 1903
4s, J&D, 10,000 ... Dec. 31, 1900
4s, J&D, 10,000 ... Dec. 31, 1901
3½s, J&D, 5,000.... On demand

REFUNDING BONDS—
3s, M&N, $35,000.....1899-1905
($10,000 in yrs. 1899 1902-'04 and $5,000 in 1905.)
Interest payable at Pittsfield.

Total debt Jan. 1, 1899 $120,000
Tax valuation 1898....56,294,309
Population in 1895 was 86,262
Population in 1890 was.....81,108

BEVERLY.—B. D. Webber, Mayor. C. F. Lee, Treasurer.

This city is in Essex County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Town bonds	4	J & J	July 1, 1911	$793,000
Town notes	6	.....	.....	20,000
Park bonds	....	.....	.....	23,000
Sewer bonds	4	J & J	$4,000 y'rly	39,000
Water bonds	4	F & A	Feb. 1, 1917	150,000
Temporary loans	....	.. ...	Various	56,000
do do	....	.....	Sept., 1899	50,000
Water notes.....1896.	....	.....	.....	22,000

INTEREST is payable in Boston by the First National Bank.

BONDED DEBT on Aug. 1, 1898, was $927,000; floating debt $165,000; total debt $1,092,000, sinking fund $268,763.

ASSESSED VALUATION in 1898 was: Real estate, $11,430,450; personal property, $3,733,425; total, $15,163,875; total tax rate (per $1,000), $15·00.

POPULATION in 1895 was 11,802; in 1890 was 10,821.

BOSTON.—Josiah Quincy, Mayor. Alfred T. Turner, City Treasurer.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on Jan. 31, 1899, to $3,591,000. The details of this county debt are included in the following financial report for this city.

LOANS— *When Due.*

BRIDGE BONDS—
4s, A&O, $160,000...Oct. 1, 1911
4s, J&J, 90,000...Jan. 1, 1912
3½s, A&O, 250,000...Oct. 1, 1917
3½s, A&O, 21,000...Oct. 1, 1918
3½s, J&J, 500,000...Ju'y 1, 1937
3½s, J&J, 300,000...Jan. 1, 1938
4s, A&O, 10,000...Oct. 1, 1934
4s, A&O, 10,000...Oct. 1, 1935
4s..... 30,000...July 1, 1936
3½s, A&O, 50,000...Oct. 1, 1918

HIGHWAYS—
4s, J&D, $50,000....June 1, 1901
4s, A&O, 25,800....Apr. 1, 1902
4s, J&J, 31,000....July 1, 1912
4s, A&O, 243,200....Oct. 1, 1912
4s, J&J, 150,000....Jan. 1, 1913

LOANS— *When Due.*

HIGHWAYS—(Con.)
4s, J&J, $350,000....July 1, 1913
4s, A&O, 150,000....Oct. 1, 1913
4s, A&O, 500,000....Apr. 1, 1914
4s, J&J, 500,000....July 1, 1915
4s, J&J, 150,000....July 1, 1916
4s,..... 700,000....July 1, 1916
3½s, J&J, 500,000....Jan. 1, 1917
4s, J&J. 150,000....July 1, 1917
3½s, A&O, 200,000...Oct. 1, 1918
3½s, J&J, 750,000....Jan. 1, 1928
3½s, J&J, 5,000....July 1, 1928
3½s, A&O, 606,000...Oct. 1, 1928
3½s, J&J, 650...Jan. 1, 1929

LIBRARY BONDS—
4s, J&J, $297,000...July 1, 1900
4s, A&O, 14,000...Oct., 1900

LOANS—		When Due.
Library Bonds—(Con.—		
4s, A&O,	$189,000	Jan. 1, 1901
4s, J&J,	44,000	Jan. 4, 1916
4s, A&O,	175,000	Oct. 1, 1922
4s, J&J,	200,000	Jan. 1, 1923
4s, A&O,	325,000	Oct. 1, 1923
4s, A&O,	100,000	Oct. 1, 1924
4s, A&O,	49,500	Jan. 1, 1925
4s, A&O,	150,500	Oct. 1, 1925
3½s, J&J,	500,000	July 1, 1899
3½s, A&O,	100,000	Oct. 1, 1918
"Miscellaneous" Loans—		
4s, J&J,	$574,000	Jan. 1, 1900
4s, A&O,	670,000	Oct. 1, 1900
4s, J&J,	460,000	Jan. 1, 1901
4s, J&J,	25,000	Jan. 1, 1902
3½s, A&O,	1,275,000	Apr. 1, 1902
3½s, J&J,	300,000	Jan. 1, 1903
3½s, A&O,	100,000	Oct. 1, 1903
4s, A&O,	90,000	Oct. 1, 1906
4s, A&O	145,500	Oct. 15, 1906
4s, J&J,	606,000	Jan. 1, 1907
3½s, J&J,	833,000	July 1, 1907
3½s, A&O,	13,800	Oct. 1, 1907
3½s, J&J,	50,000	Jan. 1, 1908
3½s, J&J,	11,500	July 1, 1908
3½s, A&O,	250,000	Oct. 1, 1908
4s, A&O,	1,599,725	Apr. 1, 1912
4s, A&O,	1,164,100	Apr. 1, 1913
4s, A&O,	1,350,000	Apr. 1, 1913
4s, A&O,	599,800	Oct. 1, 1914
4s, A&O,	367,000	Apr. 1, 1915
4s, A&O,	401,500	Oct. 1, 1915
4s, J&J,	1,115,700	Jan. 1, 1916
4s,.....	589,500	July 1, 1916
4s,.....	3,000	Apr. 1, 1916
4s, A&O	192,500	Oct. 1, 1916
4s,.....	223,500	Nov. 30, 1916
4s, J&J,	32,000	Jan. 1, 1917
4s, J&J,	13,500	Jan. 1, 1917
4s, A&O,	3,000	Apr. 1, 1917
4s, J&J,	309,000	July 1, 1917
3½s, J&J,	203,500	July 1, 1917
4s, A&O,	169,000	Oct. 1, 1917
3½s, J&J,	155,800	Jan. 1, 1918
3½s, A&O,	274,000	Apr. 1, 1918
3½s, J&J,	80,000	July 1, 1918
3s, A&O,	18,000	Oct. 1, 1918
3½s, A&O,	25,000	Oct. 1, 1928
3½s, J&J,	500,000	July 1, 1899
3½s, A&O,	1,037,000	Oct. 1, 1899
Park Bonds—		
4s, A&O,	$200,000	Oct. 1, 1900
4s, J&J,	343,000	Jan. 1, 1913
4s, A&O	913,000	Apr. 1, 1913
4s, J&J,	500,000	Jan., 1914
4s, A&O,	75,000	Apr. 1, 1914
4s, A&O,	500,000	Oct. 1, 1914
4s, J&J,	1,000,000	Jan. 1, 1925
4s, A&O,	50,000	Oct. 1, 1927
3½s, A&O,	20,000	Apr. 1, 1916
3½s, A&O,	55,000	Oct. 1, 1916
3½s, J&J,	500,000	Jan. 1, 1927
3½s, J&J,	450,000	Jan. 1, 1928
3½s, A&O,	50,000	Apr. 1, 1928
3½s, A&O,	450,000	Oct. 1, 1928
3½s, A&O,	29,000	Oct 1, 1915
Park Construction—		
4s, J&J,	$450,000	Jan. 1, 1918
4s, A&O,	5,000	Apr., 1918
4s, J&J,	5,000	July, 1918
4s, A&O,	40,000	Oct., 1918
4s, J&J,	480,500	Jan. 1, 1919
4s, A&O,	16,000	Apr., 1919
4s, J&J,	3,500	July, 1919
4s, J&J	439,500	Jan. 1, 1920
4s, J&J,	16,400	July, 1920
4s, A&O,	44,100	Oct., 1920
4s, J&J,	500,000	Jan. 1, 1921
3½s, J&J	500,000	Jan 1, 1937
Park Loan of May 20, 1891—		
4s, J&D,	$700,000	June 1, 1921
4s, A&O,	200,000	Apr. 1, 1922
4s, A&O,	301,000	Oct. 1, 1922
4s, J&J,	250,000	Jan. 1, 1923
4s, J&J,	500,000	July 1, 1923
4s, A&O,	450,000	Oct. 1, 1923
4s, J&J,	99,000	Jan. 1, 1924
4s, A&O,	1,000,000	Oct. 1, 1924
Pub. Inst's and City Hospit'l—		
3½s, J&J,	$38,500	July 1, 1908
4s, A&O,	136,500	Oct. 1, 1911
4s, J&J,	250,000	July 1, 1912
4s, A&O,	42,000	Oct. 1, 1912
4s, A&O,	15,000	Apr. 1, 1915
4s, A&O,	400,000	Oct. 1, 1915
3½s, J&J,	27,000	July 1, 1917
3½s, J&J,	101,000	Jan. 1, 1918
3½s, J&J,	23,000	July 1, 1918
Park Lands—		
4s, J&J,	$100,000	July 1, 1924
4s, A&O,	100,000	Oct. 1, 1924
4s, A&O,	50,000	Apr. 1, 1925
4s, A&O,	208,000	Oct. 1, 1925
4s,.....	11,300	July 1, 1926
3½s, J&J,	400,000	July 1, 1917
3½s, J&J,	600,000	Jan. 1, 1920
Rapid Transit—		
4s, A&O,	$50,000	Oct. 1, 1934
4s, A&O	1,000,000	Apr. 1, 1935
4s, A&O,	100,000	Oct. 1, 1936
3½s, J&J,	250,000	Jan. 1, 1936
3½s,.....	500,000	Apr. 1, 1936
3½s, A&O,	1,500,000	Oct. 1, 1936
3½s, J&J,	1,000,000	July 1, 1937
3½s, J&J,	200,000	Jan. 1, 1938
3½s, A&O,	200,000	Apr. 1, 1938
School Houses & Sites—		
4s, A&O,	$500,000	Apr. 1, 1911
4s, A&O,	250,000	Oct. 1, 1914
4s, J&J,	300,000	Jan. 1, 1917
3½s, A&O,	100,000	Oct. 1, 1917
4s, J&J,	500,000	July 1, 1926
4s, J&J,	150,000	July 1, 1927
3½s, J&J,	500,000	Jan. 1, 1928
3½s, A&O,	650,000	Oct. 1, 1928
4s, J&J,	500,000	July 1, 1935
Sewerage Bonds—		
5s, A&O,	$17,000	Apr. 1, 1900
5s, A&O,	18,000	Oct. 1, 1900
Sewerage Bonds—(Con.)—		
4s, A&O	$1,250,000	Apr. 1, 1900
4s, J&J,	24,000	Jan. 1, 1901
4s, A&O,	5,000	Apr. 1, 1901
4s, A&O,	10,000	Oct. 1, 1901
4s, J&J,	8,000	Jan. 1, 1902
4s, A&O,	317,000	Apr. 1, 1902
4s, A&O,	627,500	Oct. 1, 1902
4s, A&O,	22,500	Jan. 1, 1903
4s, A&O,	500,000	Apr. 1, 1903
4s, A&O,	251,000	Oct. 1, 1903
4s, J&J,	500,000	Jan. 1, 1904
4s, J&J,	97,000	July 1, 1904
4s, J&J,	50,000	Oct. 1, 1904
4s, J&J,	50,000	Jan. 1, 1905
4s, A&O,	51,500	Oct. 1, 1906
4s, A&O,	421,000	Oct. 1, 1911
4s, J&J,	250,000	Jan. 1, 1912
4s, J&J,	50,000	July 1, 1914
4s, A&O,	67,650	Apr. 1, 1915
4s, ...	35,000	July 1, 1916
3½s, J&J,	100,000	July 1, 1905
3½s, J&J,	50,000	Jan. 1, 1906
3½s, A&O,	359,000	Oct. 1, 1906
3½s, A&O,	25,000	Apr. 1, 1908
3½s, J&J,	500,000	July 1, 1919
3s, J&J,	309,000	July 1, 1905
4s, A&O,	41,000	Oct. 15, 1916
3½s, J&J,	500,000	Jan. 1, 1928
3½s, J&J,	500,000	July 1, 1928
3½s, A&O.	1,000,000	Oct. 1, 1928
Stony Brook, &c., Imp. Bonds—		
4s, A&O,	$500,000	Oct. 1, 1917
4s, A&O,	30,000	Oct. 1, 1913
4s, A&O,	100,000	Oct. 1, 1936
3½s, J&J,	300,000	July 1, 1937
3½s, J&J,	100,000	Jan. 1, 1938
Street, Etc., Bonds—		
5s, J&J,	$1,000	Jan. 1, 1874
3s, J&J,	£307,200	July 1, 1899
3½s, J&J,	22,000	Jan. 1, 1909
4s, A&O,	335,000	Oct. 1, 1911
4s, A&O,	25,000	Oct. 1, 1912
4s, A&O,	260,500	Apr. 1, 1913
4s, J&J,	50,000	Jan. 1, 1914
4s, J&J,	100,000	July 1, 1914
4s, A&O,	100,000	Oct. 1, 1914
4s, A&O,	50,000	Oct. 1, 1914
4s, J&J,	1,000,000	July 1, 1935
4s, J&J,	1,000,000	July 1, 1936
3½s, J&J,	50,000	Jan. 1, 1917
3½s, J&J,	500,000	Jan. 1, 1937
3½s, J&J,	181,480	July 1, 1918
3½s, A&O,	4,500	Oct. 1, 1918
3½s, J&J,	209,000	July 1, 1938
3½s, A&O,	541,000	Oct. 1, 1938
Public Improvem't Bonds—		
3½s, A&O,	$616,000	Oct. 1, 1938
Water Debt—		
Cochituate Water—		
6s, A&O,	$250,000	Apr. 27, 1899
6s, J&J,	625,000	Jan. 1, 1901
6s, A&O,	688,000	Apr. 1, 1901
6s, J&J,	330,000	July 1, 1901
6s, J&J,	100,000	July 1, 1902
6s, A&O,	905,000	Apr. 1, 1903
6s, J&J,	8,000	Jan. 1, 1904
6s, A&O,	38,000	Apr. 1, 1904
6s, J&J,	161,000	Jan. 1, 1905
6s, A&O,	142,700	Apr. 1, 1905
6s, J&J,	44,000	July 1, 1905
6s, A&O,	6,000	Oct. 1, 1905
6s, J&J,	82,550	Jan. 1, 1906
6s, A&O,	8,750	Apr., 1906
6s, A&O,	4,000	Oct., 1906
6s, J&J,	8,000	Jan., 1907
6s, A&O,	5,000	Apr., 1907
6s, J&J,	1,000	July, 1907
5g, A&O,	£399,500	Oct. 1, 1902
5g, A&O,	$552,000	Apr. 1, 1906
5g, A&O,	1,000,000	Oct. 1, 1905
5g, A&O,	2,000,000	Oct. 1, 1906
5s, A&O,	1,000	Oct. 1, 1907
5s, A&O,	12,000	Apr., 1908
4½g, A&O,	268,000	Oct. 1, 1909
4s, A&O,	588,000	Apr. 1, 1908
4s, J&J,	82,000	July 1, 1909
4s, A&O,	280,000	Apr. 1, 1910
4s, A&O,	324,000	Apr. 1, 1912
4s, J&J,	111,000	July 1, 1913
4s, A&O,	336,000	Oct. 1, 1913
4s, J&J,	466,000	Jan. 1, 1914
4s, A&O,	18,500	Apr. 1, 1914
4s, A&O,	16,000	Oct. 1, 1914
4s, J&J,	50,000	Jan. 1, 1915
4s, A&O,	145,700	Apr. 1, 1915
4s, A&O,	23,000	Oct. 1, 1915
4s, J&J,	58,000	Jan. 1, 1916
4s, A&O,	128,500	Apr. 1, 1916
4s, A&O,	286,300	Oct. 1, 1916
4s, J&J,	21,000	Jan., 1917
4s, A&O,	161,000	Apr., 1917
4s, J&J,	7,000	July 1, 1917
4s, A&O,	160,700	Oct. 1, 1917
4s, J&J,	20,000	Jan., 1918
4s, A&O,	6,300	Apr., 1918
4s, A&O,	100,000	Oct. 1, 1918
4s, A&O,	200,000	Apr. 1, 1919
4s, A&O,	300,000	Oct. 1, 1919
4s, A&O,	384,000	Oct. 1, 1920
4s, A&O,	100,000	Apr. 1, 1921
4s, A&O,	162,500	Oct. 1, 1921
4s, J&J,	100,000	Jan. 1, 1922
4s, A&O,	75,000	Apr. 1, 1922
4s, A&O,	283,000	Oct. 1, 1922
4s, A&O,	576,275	Oct. 1, 1923
4s, A&O,	644,225	Oct. 1, 1924
3½s, A&O,	50,000	Apr. 1, 1915
3½s, A&O,	50,000	Oct. 1, 1915
3½s, J&J,	100,000	Jan. 1, 1916
3½s, J&J,	75,000	July, 1916
3½s, A&O,	25,000	Oct., 1916
3½s, A&O,	275,000	Apr. 1, 1917
3½s, J&J,	100,000	July 1, 1918
3½s, M&N,	130,000	Nov. 30, 1919
3½s, A&O,	145,000	Oct. 1, 1919
3½s, J&J,	220,000	Jan. 1, 1920
3½s, A&O,	150,000	Oct. 1, 1927
3½s, A&O,	200,000	Oct. 1, 1928
3s, A&O,	200,000	Apr. 1, 1917
Suffolk County Debt.		
Court House Bonds—		
4s, A&O,	$700,000	Oct. 1, 1918
4s, J&J,	406,000	July 1, 1922
3½s, A&O,	800,000	Oct. 1, 1919
4s, A&O,	75,000	Oct. 1, 1923
4s, J&J,	40,000	July 1, 1924
Suffolk County Debt—(Con.)		
3½s, A&O,	$800,000	Apr. 1, 1937
3½s, J&J,	100,000	July 1, 1938
3s, A&O,	629,000	Oct. 1, 1899
($17,000 due yearly) to Oct. 1, 1935		
Miscellaneous Bonds—		
4s, J&J,	$41,000	Jan. 1, 1900

INTEREST on the sterling loans is paid by Baring Brothers & Co., Limited, in London; on other issues by City Treasurer in Boston.

TOTAL DEBT.—The subjoined statement shows Boston's total debt, the items of which it is made up, and the sinking fund held by the city, against the same, on the dates indicated.

	Jan. 31, 1899.	Jan. 31, 1898.	Jan. 31, 1897.
City debt proper	$62,226,546	$58,050,636	$49,993,326
Cochituate water debt	17,121,274	17,911,274	18,261,274
County debt	3,591,000	3,631,000	3,648,000
Total bonded debt	$82,938,820	$79,592,910	$71,902,600
Sinking funds, &c	27,854,648	27,579,370	25,367,587
Net debt	$55,084,172	$52,013,540	$46,535,013

The following table shows the amount of the gross funded debt, sinking funds and the net debt on Jan. 31 for the following years:

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1899	$82,938,820 00	$27,854,648 00	$55,084,172 00
1898	79,592,910 76	27,579,369 97	52,013,540 79
1897	71,902,600 57	25,367,587 13	46,535,013 44
1896	65,665,774 64	24,324,566 93	41,341,206 71
1895	59,337,964 93	21,604,153 72	37,733,811 21
1894	54,418,535 00	20,482,297 00	33,936,238 00
1893	56,908,148 00	25,477,682 00	31,430,466 00
1890	53,930,095 22	22,505,598 72	31,424,496 50
1885	42,962,180 02	18,022,484 25	24,939,695 77
1881	40,949,332 18	14,511,849 19	26,437,482 99

DEBT LIMITATIONS.—The general provision as to debt limitation which applies only to Boston is found in the Supplement to the Public Statutes of Massachusetts, Laws of 1885, Chapter 178. The act is entitled "An act to limit the municipal debt of, and the rate of taxation in, the city of Boston."

Section 1—Provides that the taxes exclusive of State tax and of sums required by law to be raised on account of the city debt shall not exceed in any one year $9 on every $1,000 of the average of the assessors' valuation for the preceding five years, the valuation year to year being first reduced by all abatements.

Section 2—Provides that the limit of indebtedness of the city of Boston shall hereafter be 2½ per cent until January 1, 1887, and thereafter shall be 2 per cent on the average valuation prescribed in section 1 of this act.

The foregoing limitation is of course exclusive of debts created for water supply, and further exceptions have been made from year to year by different legislatures, authorizing bonds outside of the debt limit for various purposes, especially enumerated.

NEW LOANS AUTHORIZED.—The following is a summary of loans authorized but not issued as of January 31, 1899:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Play grounds	$200,000	.....
Rapid transit	.....	2,384,000
School houses	$300,000	.....
New ferry landing	.....	331,200
South Union Station	750,000	300,000
Laying out and construction of highways	.....	1,643,350
Totals	$1,250,000	$4,658,550

BORROWING POWER.—The city's borrowing power January 31, 1899, is shown in the following statement:

Total debt, city and county		$82,595,970 72
Less special loans (outside of limit)	$31,296,450 00	
do county loans (outside of limit)	2,921,000 00	
do Cochituate water debt	17,121,273 98	
Total deductions		51,338,723 98
Total debt less above deductions		$31,257,246 74
Sinking funds, less $14,325,588 27 held for loans deducted as above (water loans, etc.)		13,186,210 38
Net debt, excluding debts outside of limit		$18,071,036 36
Two per cent on $951,638,949 (average valuation for five years, less abatements)		$19,032,778 98
Net debt, as above		18,071,036 36
Right to borrow January 31, 1899, under chapter 178 acts of 1885		$961,742 62
Right to borrow January 31, 1899, under chapter 93, acts of 1891, estimated		1,795,080 26

Bonds to the amount of $1,250,000 inside of the debt limit have been authorized, but are not yet issued.

ASSESSED VALUATION.—The city's assessed valuation of real estate and personal property and tax rate have been as follows:

Years—	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
	$	$	$	$
1898	830,194,900	205,868,194	1,036,063,094	13·60
1897	803,360,550	208,721,659	1,012,582,209	13·00
1896	770,261,700	210,990,726	981,252,426	12·90
1895	744,743,550	206,618,969	951,362,519	12·80
1894	723,728,750	204,363,706	928,092,456	12·80
1893	707,762,275	216,331,476	924,093,751	12·80
1890	619,990,275	202,051,525	822,041,800	13·30
1880	437,370,100	202,092,395	639,462,495	15·20
1870	365,593,100	218,496,300	584,089,400	15·30

The tax rate for 1898 includes the State tax $0·54 per $1,000; the county tax, $1·06; the city tax proper, $12·00; total, $13·60.

POPULATION.—State census, 1895, was 494,205. In 1890 population was 448,477; in 1880 it was 362,839; in 1870 it was 250,526.

BRADFORD.—See City of Haverhill.

BRAINTREE.—{ B. F. DYER, Treasurer. HENRY A. MONK, Clerk.

This town is in Norfolk County.

LOANS.—		When Due.
Water Bonds—		
4s, J&J,	$100,000	July 1, 1917
4s, J&D,	150,000	June 1, 1921
4s, ...,	6,000	Aug. 1, 1926
Municipal Lighting—		
4s, ...,	$16,500	Apr. 1, 1917

Bonded debt Jan. 1, 1899	$272,500
Floating debt	87,386
Total debt Jan. 1, 1899	$359,886
Sinking funds	53,977
Net debt Jan. 1, 1899	305,909
Total value town property, estimated	246,279
Tax valuation, 1898	4,557,425
Total tax (per $1,000) '98	18·20
Population in 1890 was	4,848
Population in 1895 was	5,310

BRISTOL COUNTY.—Geo. F. Pratt, Treas.

County seat is Taunton.

NOTES— *When Due.*

4s, J&J, $100,000..Jan. 18, 1902
3¾s, ..., 20,000..Mar. 15, 1900
4½s, ..., 20,000..Aug. 13, 1899
4s, ..., 80,000..Aug.19,'99-02
4s, ..., 10,000..Sept. 6, 1899
4s, ..., 5,000..Sept. 21, 1899
3¾s, ..., 20,000..Mar. 10, 1900
4s, ..., 100,000..Apr. 22, 1901
4s, ..., 80,000..June 1, '01-02
5s, ..., 20,000..Aug. 21, 1901
4s, ..., 100,000..Sept. 1, 1901
5s, ..., 40,000..Nov. 25, 1901
4s, ..., $100,000..June 18, 1902
4s, ..., 160,000..Sept. 23, 1902
4s, ..., 40,000..July 15, 19 3
4s, ..., 20,000..Nov. 30, 1903
4s, ..., 40,000 Apr. 12, 1904
4s, ..., 20,000..Nov. 30, 1904
4s, ..., 2 ,000..May 5, 1905
4s, M&N, 40,000. Nov.30,'03-04
4s, F&A, 100,000 Feb. 7, 1903

Total debt Feb., 1, 1899.$1,005,000
Tax valuat'n in 1898..179,041,277
Population in 189 was...219,019
Population in 1890 was...186,465

BROCKTON.—{ —, —. LOW, Mayor. { W. H. EMERSON, Treasurer.

This city is in Plymouth County.

LOANS— *When Due.*

City Hall—1891-2-3-4-5.
4s, A&O, $72,000.....1899-1916
($4,000 due yearly on Oct. 1.)
4s, J&D, $24,000.....1899-1922
($1,000 due yearly on June 1.)
4s, J&D, $15,000.....1899-1913
($1,000 due yearly on June 1.)
4s, J&J, $3,000.....1900-1905
($500 due yearly on Jan. 1.)
4s, M&S, $21,000.....1899-1904
($3,500 due yearly on Sept. 1.)
4s, A&O, $43,200.....1900-1923
($1,800 due yearly on April 15.)
4s, M&N, $30,000.....1903-1922
($1,500 due yearly on Nov. 1.)
4s, M&N, $50,000.....1903-1922
($2,500 due yearly on Nov. 1.)
Drainage Bonds—1888-1895.
4s, J&J, $27,500 1899-1909
($2,500 due yearly on July 1.)
4s, M&N, $23,100.....1899-1919
($1,100 due yearly on Nov. 20.)
4s, A&O, $1,000.....1899-1900
($500 due yearly on Oct. 1.)
4s, J&D, $7,000.....1899-1911
($500 due yearly on June 1.)
4s, J&D, $4,800.....1899-1922
($200 due yearly on June 1.)
4s, M&S, $19,200.....1899-1922
($800 due yearly on Sept. 1.)
4s, F&A, $8,000.....1899-1914
($500 due yearly on Aug. 1.)
4s, J&J, $10,500.....1899-1919
($500 due yearly on July 1.)
4s, F&A, $4,000.....1899-1902
($1,000 annually on Aug. 1.)
Fire Department—1890-4-5.
4s, J&J, $1,000.....July 1, 1899
4s, A&O, $7,000.....1899-1905
($1,000 due yearly on Oct. 1.)
Health Building—
4s, J&D, $2,000.....1899-1902
($500 due yearly on June 1.)
Paving Bonds 1891.—
4s, J&D, $15,000.....1899-1901
($5,000 due yearly on June 1.)
Police—
4s, J&J, $10,320.....1899-1902
($2,580 due yearly on July 1.)
School Bonds—1889-1897.
4s, F&A, $3,500 .....Aug. 1, 1899
1889-'90-1-2-3-4-5-6-7.
4s, F&A, $1,500... ...Feb. 1, 1900
4s, J&J, $12,000.....1899-1901
($4,000 due yearly on July 1.)
4s, J&D, $7,200.....1899-1902
($1,800 due yearly on June 1.)
4s, J&J, $4,000.....1899-1902
($1,000 due yearly on July 1.)

School Bonds—(Con.)—
4s, J&D, $6,500.....1899-1903
($1,300 due yearly on June 1.)
4s, A&O, $2,000,.....1900-1901
($1,000 due yearly on April 1.)
4s, J&J, $24,000.....1899-1904
($4,000 due yearly on July 1.)
4s, J&D, $28,000.....1899-1905
($4,000 due yearly on June 1.)
4s, J&D, $32,000.....1899-1905
($4,000 due yearly on Dec. 1.)
4s, J&J, $36,000.....1899-1916
($2,000 due yearly on July 1.)
4s, J&J, $6,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, '05.
4s, F&A, $9,000 1899-1907
($1,000 annually on Aug. 1.)
Sewer Bonds—1892-3-5.
4s, F&A, $12,000.....1899-1922
($500 due yearly on Aug. 1.)
4s, J&D, $37,500.....1899-1923
($1,500 due yearly on June 1.)
4s, J&J, $200,000.....1899-1923
($8,000 due yearly on July 1.)
4s, A&O, $175,000.....1900-1924
($7,000 due yearly on April 1.)
4s, A&O, $100,000.....1904-1923
($5,000 due yearly on April 1.)
4s, M&N, $29,000.....1899-1927
($1,000 annually on May 1.)
Street Imp. Bonds 1897—
4s, J&J, $16,000.....Jan. 1, 1900
($2,000 due yearly) to Jan. 1, '07.
Water Bonds—1897.
5s, A&O, $30,000....Apr. 15, 1900
5s, A&O, 90,000....Apr. 15, 1910
4s, A&O, 50,000....Apr. 15, 1906
4s, J&J, 50,000....July 15, 1912
4s, M&N, 50,000....May 1, 1914
4s, M&N, 25,000....May 1, 1915
4s, M&N, 25,000....May 1, 1927
4s, F&A, 15,000....Aug. 1, 1927
4s, M&N, 25,000....May 1, 1916
4s, ... 20,000....May 15, 1918
4s, ... 10,000....May 15, 1919
4s, ... 68,000....Apr. 1, 1920
4s, ... 5,000....Oct. 1, 1920
4s, ... 25,000....May 1, 1921
4s, ... 20,000....May 1, 1922
4s, M&N, 25,000....Mar. 1, 1923
4s, J&D, 62,000....Dec. 15, 1923
4s, ... 25,000....Apr. 1, 1924
4s, ... 25,000....Apr. 1, 1925
4s, ... 25,000....Oct. 1, 1925
4s, M&N 25,000....May 1, 1926
4s, M&N, 25,000....May 1, 1927
4s, F&A, 15,000....Aug. 1, 1927
4s, F&A, 10,000....Aug. 1, 1928
3½s, J&J, 50,000....July 1, 1919
3½s, M&N,15,000...May 1, 1917

The water bonds are coupon, all others registered.

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each.

INTEREST is paid at the office of the City Treasurer.

TOTAL DEBT, SINKING FUND, Etc.—The subjoined statement shows Brockton's total municipal debt, the sinking fund held by the city against the same, and the water debt.

	Dec. 1, 1898.	*Jan.* 1, 1898.	1897.	1896.
Bonded debt	$1,918,120	$1,982,400	$1,938,680	$1,936,960
Sinking fund	264,493	242,000	207,000	187,000
Net debt	$1,653,627	$1,740,400	$1,731,680	$1,749,960
Water debt incl. above	$770,000	$760,000	$720,000	$695,000

The city has no floating debt and the amount of sinking fund Dec. 1, 1898, was all applicable to the payment of the water debt.

ASSESSED VALUATION.—The city's assessed valuation (which is ⅔ of actual value) and tax rate have been as follows:

Years—	*Real Estate.*	*Personal Property.*	*Total Valuation.*	**Rate of Tax per $1,000.*
1898	$23,215,811	$2,870,042	$26,085,852	$20·20
1897	22,659,616	2,981,756	25,641,372	20·70
1895	19,460,836	3,109,709	22,570,545	18·60
1890	14,997,605	2,497,997	17,495,602	15·20
1882	.....	.....	9,150,702	16·66⅔

* Including State, county and city levy.

POPULATION.—In 1897 population was 35,863; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—George H. Worthley, Treas.

This town is in Norfolk County.

LOANS— *When Due.*

Bath House—
3½s, ..., $10,500....Nov. 1, 1899
($1,500 due yearly) to Nov. 1, 1905
3 9/16s, ..., $20,000....July 1, 1899
($2,500 due yearly) to July 1, 1906
Bridge Notes—
4s, J&J, $2,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1901
3 9/16s....., $23,750.....1899-1917
($1,250 yearly in October.)
Miscellaneous—
4s, ... $60,000 .....June 1, 1899
($20,000 due yearly) to June 1, 1901
4s, ..., $48,250.....Nov. 1, 1899
($9,650 due yearly) to Nov. 1, 1903
3½s, ..., $7,500...May 1, 1899
3 9/16s, ..., 10,200...June 15, 1899
($1,700 due y'rly) to June 15, 1904

LOANS— *When Due.*

Miscellaneous—(Con.)—
3 9/16s, ..., $148,800..June 15, 1899
($9,300 due y'rly) to June 15, 1914
3 9/16s, ..., $75,200....July 1, 1899
($9,400 due yearly) to July 1, 1906
3½s, ..., 15,000.. Nov. 1, 1899
Park Bonds—
4s, J&J, $45,500.....July 1, 1899
(Part due yearly) to July 1, 1911
4s, M&S, $12,000.....Sept. 1, 1899
($4,000 due yearly) to Sept. 1, 1901
4s, F&A, $8,000.....Aug. 1, 1899
($4,000 due yearly) to Aug. 1, 1900
4s, J&J, $2,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1901
4s, J&J, $22,000.....Aug. 1, 1899
(Part due yearly) to Aug. 1, 1910

Loans— *When Due.*

Park Bonds—(Con.)—
4s, J&J, $14,000.....Aug. 1, 1899
(Part due yearly) to Aug. 1, 1906
4s, J&J, $12,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1911
4s, ..., $7,800.....Mar. 1, 1900
($2,600 due yearly) to Mar. 1, 1902
4s, ..., $52,000.....Mar. 1, 1900
($4,000 due yearly) to Mar. 1, 1912
3½s, ... $2,600.....June 15, 1899
$650 due yearly) to June 15, 1902
3½s, ... $87,500..June 15, 1899
($6,250 due y'rly) to June 15, 1912
3½s, ..., $17,280.....Jan. 1, 1901
($1,080 due yearly) to Jan. 1, 1915
Play Grounds—
3½s, ..., $2,800....May, '99-'05
School Notes—
4s, ..., $22,400.....June 1, 1900
($5,600 due yearly) to June 1, 1903
4s, ..., $6,000...July 1, 1902-3
3½s, ... 85,000.....May 1, 1899
($6,500 due yearly) to May 1, 1915

School Notes—(Con.)—
3½s, ..., $17,500.....Aug. 1, 1899
($2,500 due yearly) to Aug. 1, 1905
3½s, ..., $40,000.....Jan. 1, 1900
($2,500 due yearly) to Jan. 1, 1915
Sewer Bonds—
4s, ..., $6,250....Feb. 1, 1900
($1,250 due yearly) to Feb. 1, 1904
Water Scrip—
5s, J&J, $42,000...Jan. 1, 1900
4s, ..., 111,650...July 1, 1899
($4,466 due yearly) to July 1, 1923
4s, F&A, $22,000...Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1921
3½s, ..., $49,560....June 15, 1899
($2,065 due yearly) to June 15, 1922
3 9/16s, $26,000.....June 15, 1899
($1,000 due y'rly) to June 15, 1925
3 9/16s, ..., $13,500....Jan. 1, 1900
($750 due yearly to Jan. 1, 1917
3½s, ..., $16,200...Aug. 1, 1899
($600 due y'rly) to Aug. 1, 1925
3·35s, ... $13,500 ....Jan. 1, 1900
($700 yearly) to Jan. 1, 1918

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows the total municipal debt, the sinking fund held by it against the same, and the water debt, in each of the years mentioned:

	Feb. 15, 1899.	*Feb.* 15, 1898.	*Feb.* 15, 1897.
Total debt	$1,424,740	$1,394,951	$2,079,212
Sinking funds	40,275	38,977	125,000
Net debt	$1,384,465	$1,355,974	$1,954,212
Deduct water debt	294,210	304,791	727,172
Net debt as defined by law	$1,090,255	$1,051,183	$1,227,040
Net debt allowed by law	1,995,810	1,925,076	1,829,904
Available balance	$905,555	$873,893	$602,864

The sinking funds are mostly invested in sundry municipal bonds.

TOWN PROPERTY.—The town's total assets, including buildings, parks, water works, sinking fund, etc., amount to $5,279,865. The water works are valued at $940,000.

ASSESSED VALUATION and tax rate have been as follows:

Years—	*Assessed Valuation— Real.*	*Personal.*	*Total.*	*Rate of Tax per $1,000.*
1898	$49,947,300	$16,579,700	$66,527,000	$11·80
1897	47,519,000	16,650,200	64,169,200	12·20
1896	45,782,700	15,129,300	60,912,000	12·40

POPULATION.—In 1898 population (est.) 17,500; in 1890, 12,103

CAMBRIDGE.—{ E. R. CHAMPLIN, Mayor. { WILLIAM W. DALLINGER, Treasurer.

This city is in Middlesex County.

LOANS— *When Due.*

Bridge Loan—
4s, A&O, $10,000..Oct. 1, 1917
4s, J&J, 100,000..July 1, 1918
4s, M&S, 100,000..Sept. 1, 1918
4s, M&S, 115,000..Mar. 1, 1919
4s, M&N, 5,000..Nov. 1, 1920
4s, J&J, 15,000..July 1, 1901
4s, J&J, 60,000..July 1, 1921
4s, F&A, 10,000 .Aug. 1, 1923
Building Loan—
4s, M&N, $20,000..May 2, 1902
4s, F&A, 118,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 103,000..Oct. 1, 1916
4s, M&N, 40,000..Nov. 1, 1903
Municipal Bonds—
4s, F&A, $52,000..Aug. 1, 1904
3½s, F&A, 4,900...Aug. 1, 1908
Park Bonds—
4s, F&A,$360,000..Feb. 1, 1924
4s, F&A, 100,000..Aug. 1, 1935
4s, F&A, 100,000..Feb. 1, 1936
4s, F&A, 100,000..Aug. 1, 1926
4s, A&O, 40,000..Oct. 1, 1926
3½s, M&S, 100,000..Sept. 1, 1937
3½s, M&N, 50,000..Nov. 1, 1937
3½s, F&A, 50,000 Aug. 1, 1938
3½s, J&D, 50,000..June 1, 1938
Paving Bonds—
4s, M&N, $50,000..Nov. 1, 1902
3½s, A&O, 20,000..Oct. 1, 1907
School Bonds—
4s, M&N,$100,000..May 1, 1900
4s, J&J, 100,000..Jan. 1, 1901
4s, J&J, 60,000..July 1, 1901
4s, M&N, 20,000..Nov. 1, 1902
3½s, J&J, 100,000..July 1, 1917
3½s, M&N, 9,500..Nov. 1, 1907
4s, A&O, 6,000..Oct. 1, 1916
3½s, F&A, 142,000..Aug 1, 1918
3½s, M&N, 100,000..May 2, 1918
3½s, J&D, 50,000..June 1, 1918
Sewer Bonds—
6s, J&J, $136,000..July 1, 1903
6s, J&J, 295,000..July 1, 1904
6s, J&J, 144,000..July 1, 1905
4s, M&N, 30,000..Nov. 1, 1907
4s, M&N, 22,000..Nov. 1, 1909
4s, M&N, 15,000..May 1, 1910
4s, J&J, 15,000..July 1, 1911
4s, F&A, 75,000..Aug. 1, 1924
4s, A&O, 60,000..Oct. 1, 1925
4s, A&O, 75,000..Oct. 1, 1916

Street Loan—
4s, M&N, $55,000..May 2, 1902
4s, F&A, 30,000..Aug. 1, 1914
4s, A&O, 60,000..Oct. 1, 1915
4s, A&O, 137,000..Oct. 1, 1916
3½s, M&N, 11,000..Nov. 1, 1907
3½s, M&N, 15,000..May 2, 1918
Street Widening Bonds—
6s, J&J, $10,000 July 1, 1903
6s, J&J, 90,000..July 1, 1904
6s, J&J, 14,000..July 1, 1905
4s, J&J, 8,000..Nov. 1, 1899
Cemetery—
4s, F&A, $65,000..Aug. 1, 1905
Clay Land Loan—
4s, J&J, $50,000..July 1, 1911
3½s, M&N, 20,000..Nov. 1, 1912
3½s, F&A, 10,000..Aug. 1, 1913
Charles River Imp't. Bonds—
3½s, F&A, $50,000 Aug. 1, 1938
Water Bonds—
4s, A&O, $90,000..Oct. 1, 1907
4s, M&N, 22,000..Nov. 1, 1907
4s, J&J, 46,000..July 1, 1908
4s, F&A, 25,000..Aug. 1, 1908
4s, J&J, 20,000..July 1, 1909
4s, M&N, 288,000..May 1, 1910
4s, J&J, 75,000..July 1, 1910
4s, M&S, 125,000..Sept. 1, 1910
4s, J&J, 20,000..Jan. 1, 1911
4s, A&O, 35,000..Oct. 1, 1911
4s, J&J, 150,000..Jan. 1, 1912
4s, M&N, 75,000..May 2, 1912
4s, M&N, 45,000..Nov. 1, 1912
4s, F&A, 100,000..Feb. 1, 1913
4s, F&A, 50,000..Aug. 1, 1913
4s, A&O, 300,000..Apr. 1, 1924
4s, A&O, 200,000..Apr. 1, 1915
4s, F&A, 200,000..Aug. 1, 1915
4s, A&O, 100,000..Apr. 1, 1916
4s, J&J, 200,000..July 1, 1916
4s, F&A, 100,000..Aug. 1, 1916
4s, A&O, 265,100..Oct. 1, 1916
3½s, M&N, 43,000..Nov. 1, 1906
3½s, J&J, 100,000..July 1, 1917
3½s, A&O, 200,000..Apr. 1, 1917
3½s, M&N, 75,000..Nov. 1, 1917
3½s, J&D, 140,000..Dec. 1, 1917
3½s, M&N, 50,000..May 2, 1918
3½s, J&D, 60,000...June 1, 1918
3½s, M&N, 50,000. Nov. 1, 1918
Temporary loan, Oct. '99.$100,000

INTEREST on bonds is payable at the Nat. Bank of Redemption, Bos.

TOTAL DEBT, SINKING FUNDS, Etc.—The subjoined statement shows Cambridge's total municipal debt, the sinking fund held by the city against the same, the water debt and its sinking fund on the first of December of each of the last three years.

	Dec. 1, 1898.	*Dec.* 1, 1897.	*Dec.* 1, 1896.
Total bonded debt	$4,012,400	$3,623,500	$3,313,000
Sinking funds	780,362	714,974	581,668
Net municipal debt Dec. 1	$3,232,038	$2,908,526	$2,731,332
Water debt (additional)	$3,249,100	$2,961,600	$2,602,600
Sinking funds	545,397	464,138	369,347
Net water debt	$2,703,703	$2,497,462	$2,233,253
Net city and water debt	$5,935,741	$5,405,988	$4,964,585

The city has no floating debt. The borrowing capacity for 1899 for city purposes is $397,086 (for "clay lands" $50,000 and for parks $100,000.

The sinking fund for the ten-year loans receives yearly 8½ per cent of the amount of outstanding bonds, for fifteen year loans 5 per cent

yearly, for the twenty-year loans 3½ per cent, for the thirty-year loans 2 per cent and for the forty-year loans 1¼ per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1898, was $5,602,364, while the net debt on the same is $2,703,703. In year 1898 receipts from water rates were $297,130.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being taken at cash value:

Years—	Assessed Valuation Real	Personal	Total	Rate of Tax per $1,000.
1898	$72,908,100	$16,642,990	$89,551,090	$16·40
1897	70,339,200	16,302,045	86,641,745	17·50
1895	64,303,700	16,607,360	80,911,060	15·70
1890	52,235,000	15,339,925	67,574,925	15·60
1885	42,588,300	12,758,255	55,346,555	15·50
1880	37,929,400	11,699,660	49,629,060	16·00

POPULATION.—In 1890 population was 70,028; in 1880 it was 52,669; in 1870 it was 39,634. According to State census population in 1895 was 81,643.

CANTON.—ROBERT BIRD, Treasurer. WALTER AMES, Clerk.

This town is in Norfolk County.

LOANS— *When Due.*

WATER BONDS—
4s, J&J, $95,000....1899 to 1917
($5,000 due yearly on July 1.)
4s, J&J, $36,000.....1918 to 1923
($6,000 due yearly on July 1.)
4s, J&J, $14,000.....1924 to 1925
($7,000 due yearly on July 1.)
4s, J&J, $4,000... July 1, 1926

Bonded debt July 1, '98..$149,000
Tax valuation, real.....2,632,840
Tax valuation, personal.1,294,218
Total valuation 1898....3,927,058
Assessment about ¾ actual value.
Total tax rate (per M.) '98..$16·00
Population in 1890 was.....4,538
Population in 1880 was.....4,516
Population in 1896 (est.)....4,700

INTEREST is payable at the town treasury.

CHELSEA.—SETH J. LITTLEFIELD, Mayor. T. B. FROST, Treasurer.

The city is in Suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds will be payable in 1911.

LOANS— *When Due.*

CITY BONDS—
4s, A&O, $150,000....Oct. 1, 1901
4s, A&O, 90,000....Oct. 1, 1903
4s, A&O, 70,000....Oct. 1, 1905
4s, A&O, 100,000....Oct. 1, 1907

REFUNDING BONDS—
4s, A&O, $181,000....Oct. 1, 1911
4s, ..., 291,000....Dec. 1, 1911

PARK LOAN—
4s, A&O, $60,000....Oct. 1, 1936

PUBLIC IMPROVEMENT LOAN—
4s, A&O, $40,000.....Oct. 1, 1907

PUBLIC IMP. LOAN—Continued—
4s, A&O, $70,000.....Oct. 1, 1927

SPECIAL LOANS—
4s, ..., $19,700.....Dec. 1, 1902
4s, ..., 18,000.....Dec. 1, 1899
4s, ..., 10,000.....Dec. 1, 1899
4s, ..., 10,000.....Dec. 1, 1904
4s, ..., 32,000.....Dec. 1, 1911

WATER BONDS—1891—
4s, g.,J&J 15. $150,000g.Jul.,1911
4s, g.,J&J 15, 150,000g.Jul.,1921

INTEREST is paid in Boston at National Bank of Redemption or by City Treasurer, Chelsea.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years. Mr. Frost, the City Treasurer, informs us that *all the indebtedness of the city of Chelsea is now covered by special law*, and that hence the 2½ per cent limit on the indebtedness of Massachusetts cities does not apply.

	1899.	1898.	1897.	1896.
Loans and debt.....	*$1,109,700	*$1,109,700	$949,700	$906,200
Sinking fund.....	208,044	158,088	165,059	116,008
Net debt.....	$901,656	$951,612	$784,641	$790,192
Water debt (addit'al)	$300,000	$300,000	$300,000	$300,000
do sinking fund	43,641	36,642	36,642	29,808
Net water debt..	$256,359	263,358	$263,358	$270,192
Total net debt.....	$1,158,015	$1,214,970	$1,047,999	$1,060,384

* Including improvement loan.

CITY PROPERTY.—The city owns its water works, which in 1898 earned from water rates $103,000.

ASSESSED VALUATION.—The city's assessed valuation (the same as actual value) and tax rate have been as follows in the years named.

Years—	Assessed Valuation Real	Personal.	Total.	Rate of Tax per $1,000.
1898.....	$20,988,600	$2,303,808	$23,292,408	$17·40
1897.....	20,751,100	2,304,827	23,055,927	17·60
1895.....	20,032,050	2,482,993	22,515,043	17·00
1890.....	18,187,500	2,613,439	20,801,139	17·60
1884.....	15,802,550	2,300,947	18,103,497	18·60

POPULATION.—In 1895 population was 31,295; in 1890 it was 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.—D. MURPHY, Mayor. JOHN D. WHITE, Treasurer.

Chicopee is in Hampden County and was incorporated as a city in 1890.

LOANS— *When Due.*

BRIDGE LOAN—
4s, J&D, $53,000.....June 1, 1904

ELECTRIC LIGHT BONDS—
4s, J&D, $72,000 1899-1922
4s, ..., 6,000....July 15, 1906

CITY NOTES—
4½s, M&S, $11,000.Sept. 1, '99-'04
4½s, J&D, 2,000...Dec. 1, 1903
4½s, ... 550...On demand.
4s, J&D, 4,000...Dec. 1, 1899
4s, J&D, 10,000...Oct. 1, 1905
4s, J&D, 2,800...Dec. 2, 1905
4s, J&D, 20,000...Aug.29, 1900
4s, J&D, 23,500...June 1, 1902
4s, J&D, 6,500..Nov. 18, 1902
4s, J&D, 10,000...June 1, 1906

LOANS— *When Due.*

3¾s, J&D, $10,000...Aug. 9, 1902
3½s, J&D, 51,500...June 1, 1902
3½s, J&D, 3,000...Dec. 1, 1899
($1,000 yearly) to Dec. 1, 1901

SCHOOL BONDS—
4s, ..., $26,000....June 1, 1907
3½s, ... 10,000.....1908

WATER BONDS—
4s, J&D, $299,000.$11,500 yearly.
Net debt May 1, 1898.... $622,462
Water debt (included).... 299,000
Tax valuation, real.....6,884,660
Tax valuation, personal.2,427,280
Total valuation 1898....9,311,940
Tax rate (per $1,000) 1898.$18·10
Population in 1895 was....16,427

CLINTON.—CHARLES E. SHAW, Treasurer.

This town is in Worcester County.

LOANS.— *When Due.*

WATER BONDS—
4s, A&O, $115,000....Oct. 1, 1901
..... 2,50 .....

Total debt May 1, 1898...$463,010

Tax valuation 1898.....$7,260,598
Tax rate (per M.) '98..... 18·20
Population in 1895 was. 11,500
Population in 1890 was. 10,424

CONCORD.—This town is in Middlesex County.

LOANS— *When Due.*

WATER WORKS—
4s, A&O, $45,000.....Oct. 1, 1903
..... 22,500.....

SEWER BONDS—
4s, ..., $70,000.....1928

Total debt Aug. 1, 1898.. $95,600
Sinking funds..... 21,000
Tax valuation 1898.....3,839,970
Tax rate (per $1,000) 1898...13·33
Population in 1890 was.....4,427

DALTON FIRE DISTRICT.—JOHN D. CARSON, Treasurer.—In Berkshire County.

LOANS— *When Due.*

WATER LOANS—
4s, J&D, $50,000..... 1914
4s, ... 6,000.....On demand

Bonded debt Jan. 15,'99. $56,000
Floating debt..... 19,000
Total debt Jan. 15, 1899. 75,000

Tax valuation, real.....$1,486,127
Tax valuation, personal 969,986
Total valuation, 1898... 2,456 113
Assessment about ⅔ actual value.
Town tax (per $1,000) '98..$15·00
Population 1895 (of town)...3,207
Population 1890 (of town)...2,885

There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about $1,000 is appropriated yearly for improvements or sinking funds.

INTEREST on the bonds due in 1914 is payable at Boston and Pittsfield: on others at Pittsfield, Mass.

DANVERS.—A. P. LEAROYD, Town Treasurer. JULIUS PEALE, Clerk.

Th's town is in Essex County.

LOANS— *When Due.*

TOWN HOUSE—
4s, ... $30,050.....1898-16

ELECTRIC LIGHT BONDS—
4s, F&A, $1,500 1899
.. .. 11,000.....June 1, 1916
4s, ... 5,500..... .. 1928

SCHOOL BONDS—
4s, M&N, $3,400. 1903
4s, J&D, 15,500.....1899-1915
4s, ..., 10,000.....1917
4s, ..., 10,000..... .....

ELECTRIC-LIGHT BONDS—
4s, ... $4,000.....1917

WATER BONDS—
5s, J&J, $150,000.....July 1, 1906

WATER BONDS (Con.)—
4s, J&D, $25,000.... June 1, 1911
4s, J&D, 15,000.....June 1, 1913
4s, A&O, 22,800.....1919
4s, F&A, 12,515.....1920 to 1926
.., ..., 14,000.....June 1, 1926
.., ..., 2,993.... Feb. 1, 1927
.., ..., 1,335.....Feb. 1, 1928

Bonded debt July 1, '98. $319,743
Float'g debt (additional). 20,000
Sinking fund 65,493
Tax valuation 1898.....4,976,575
Tax rate (per $1,000) '98...$19·20
Population in 1895 was.....8,181
Population in 1890 was.....7,454

DEDHAM.—E. A. BROOKS, Treasurer. DON GLEASON HILL, Clerk.

This town is in Norfolk County.

LOANS— *When Due.*

NOTES—
4s, ..., $15,825.....1899
4s, ... 124,225.....1900 1917

SCHOOL LOAN—
4s, ..., $85,100.....1899-1917

Total debt Feb. 1, 1899 $140,050

Assessed valuat'n, real.$7,002,005
Assessed valuat'n,pers'l 1,266,368
Total valuation 1898... 8,268,373
Tax rate (per $1,000) 1898.$16·80
Population in 1890 was.....7,123
Population in 1899 (est.).....7,200

DUXBURY.—J. W. SWIFT, Treasurer. GEO. H. STEARNS, Clerk.

This town is in Plymouth County. Assessment is at full value.

LOANS *When Due.*

BRIDGE NOTES—
4s, ...$5,000....June 1, '99-'03

RAILROAD NOTES—
4½s, A&O, $4,000....Apr. 1, 1900
($2,000 yearly) to Apr. 1, 1901
4s A&O, $25,000.....Apr. 1, 1906

ALMSHOUSE NOTE—
4s, ..., $1,000.....1899

Total debt Jan. 1, 1899... $38,803
Tax valuation 1898.....1,562,667
Tax rate (per $1,000) '98 $14·00
Population in 1895 was.....1,966
Population in 1890 was.....1,908

EASTHAMPTON.—JOS. W. WILSON, JR., Treas.

This town is in Hampshire County.

T'n not's,4s&4½s,Feb.1'99$84,800
Water debt (included).. 30,000
Floating debt, Feb. 1,'99 2,000
Tax valuation, real.... 2,254,265
Tax valuation, person'l 664,257

Total valuation 1898...$2,918,522
Assessment about ¾ actual value.
Tax rate (per $1,000) 1898.$15·50
Population 1890..... 4,790

EVERETT—A. W. HATCH, Mayor. NATHAN NICHOLS, Treasurer.

Everett is in Middlesex County. It was formerly a part of the town of Malden, but was incorporated as the town of Everett on March 9, 1870. It became a city on Jan. 1, 1893.

LOANS— *When Due.*

SEWER BONDS—
4s, J&J, $50,000.....Jan. 1, 1911
4s, J&J, 50,000 .....July 1, 1911
4s, J&J, 125,000 .....July 1, 1923
4s, ..., 25,000.....March 1, 1929
3½s, .., 10,000.....1899

WATER BONDS—
4s, J&J, $30,000.....July 1, 1922
4s, J&J, 100,000.....July 1, 1921
4s, J&J, 60,000.....Jan. 1, 1924
4s, J&J, 10,000.....Jan. 1, 1924

CITY NOTES—
3½s & 4s, $268,475.....1899-1915

INTEREST on the water bonds and sewer bonds is payable at the Winthrop Nat. Bank, Boston; on city notes by Treasurer's check.

TOTAL DEBT, ETC.—The following shows Everett's total debt, the sinking fund held against the same, and the water debt.

	Jan. 1,'99.	May 1,'98.	Jan. 1,'98.
Total debt.....	$693,475	$664,450	$664,450
Sinking funds.....	90,620	73,743	74,070
Net debt	$602,855	$590,707	$590,380
Water debt (included in above)..	200,000	$190,000	$190,000

ASSESSED VALUATION.—The assessed valuation of real estate in 1898 was $14,967,300; personal property, $677,100; total, $15,644,400; total tax rate (per $1,000), $17·00. Property is assessed at a fair cash value.

POPULATION.—In 1899 about 22,000; in 1895 it was 18,578; in 1890 it was 11,068; in 1880 it was 4,159; in 1870 it was 2,220.

FAIRHAVEN.—CHAS. F. SWIFT, Treasurer.

This town is in Bristol County

LOANS— *When Due.*

SEWER BONDS—
4s, A&O, $71,000.....1900 to 1917
($2,000 to 1902; $3,000 to 1907; $4,500 to 1912; $5,500 to April 1, 1917.)

Bonded debt Feb. 1, '99....$73,000
Assessed valuation, real.1,964,670
Assessed valuat'n, pers'l. 290,102
Total valuation 1898....2,254,775
Tax rate (per $1,000) 1898.$17·00
Population in 1899.....3,500

FALL RIVER.—CHAS. P. BRIGHTMAN, Treasurer. HENRY W. CLARKE, City Auditor.

This city, which is in Bristol County, was incorporated in 1854.

LOANS— *When Due.*

CITY HALL LOANS—
3¾s, M&N, $3,500..Nov. 5, 1899
($1,750 due y'rly) to Nov. 5, 1900
3¾s,M&N, $6,000...May 1, 1899
($2,000 due y'rly) to May 1, 1901
3½s, A&O, $5,000 ... Oct. 1, 1899
3½s, A&O, $5,000.Apr....15, 1900

CITY HOSPITAL LOAN—
4s, F&A, $7,500.....Feb. 1, 1900
($2,500 due yearly) to Feb. 1, 1902

PUBLIC LIBRARY—
4s, J&D, $75,000*....June 1, 1925
4s, J&D, 75,000*....Dec. 1, 1925
4s, J&J, 75,000.....Jan. 1, 1927
4s, M&N, 25,000.....May 2, 1918

LOANS— *When Due.*

HIGHWAY LOANS—
4½s, J&D, $15,000...June 1, 1899
($5,000 due y'rly) to June 1, 1901
4½s, M&S, 40,000...Sept. 1, 1901
4½s, A&O, 10,000...Oct. 2, 1903
4s, F&A, 15,000...Feb. 1, 1900
($5,000 due y'rly) to Feb. 1, 1902
4s, M&S,$102,000...Mch. 1, 1906
3¾s, M&S, $3,000...Sept. 15, 1899
($1,500 due y'rly) to Sept. 15, 1900

PAVING LOANS—
4½s, J&D, $7,500..June 1, 1899
($2,500 due y'rly) to June 1, 1901
3½s, J&D, $5,000 ...June 2, 1899
($2,500 due y'rly) to June 2, 1900

LOANS—	When Due.
MUNICIPAL LOANS—	
4s, M&N, $18,000	May 1, 1899
($9,500 due yearly) to May 1,	1902
4s, J&J, $105,000*	July 1, 1899
($7,500 due yearly) to July 1,	1912
4s, M&S, $86,500	Mar. 1, 1903
4s, A&O, 21,000	Oct. 1, 1904
4s, F&A, 173,000	Feb. 1, 1905
4s, M&S, 190,000	Mch. 1, 1904
4s, J&J, 28,000	Jan. 1, 1906
3¾s, M&N, 3,000	Nov. 5, 1899
($1,500 due y'rly) to Nov. 5,	1900
4s, M&S, $150,000	Mar. 1, 1907
4s, F&A, 205,000	Feb. 1, 1908
4s, F&A, 190,000	Feb. 1, 1909
SCHOOL LOANS—	
4¼s, A&O, $150,000*	Oct. 2, 1913
4s, A&O, 60,000	Apr. 1, 1916
3½s, M&S, 10,000	May 5, 1899
($5,000 due y'rly) to May 5,	1900
4s, F&A, $100,000	Aug. 1, 1917
4s, A&O, 70,000	Apr. 1, 1917
SEWER LOANS—	
4½s, J&D, $32,500	June 1, 1899
($2,500 due y'rly) to June 1,	1911
4½s, A&O, $10,000	Oct. 2, 1913
4s, A&O, $32,500	Apr. 1, 1900
($2,500 due y'rly) to Apr. 1,	1912
4s, M&N, $25,000	May 1, 1913
4s, A&O, 75,000	Apr. 1, 1926
4s, A&O, 18,000	Oct. 1, 1914
4s, F&A, 65,000	Feb. 1, 1925
4s, M&S, 25,000	Mch. 1, 1914
4s, J&J, 100,000*	July 1, 1926
3⅞s, M&N, 125,000	May 1, 1905
3¾s, M&N, 6,500	Nov. 5, 1899
($500 due yearly) to Nov. 5,	1910
3½s, M&N, $33,000	May 1, 1899
($3,000 due y'rly) to May 1,	1909

LOANS—	When Due.
SEWER LOANS (Con.)—	
3½s, A&O, $27,500	Apr. 1, 1900
($2,500 due y'rly) to Apr. 1,	1910
4s, A&O, $50,000	Apr. 1, 1927
4s, A&O, 40,000	Apr. 1, 1928
4s, J&J, 100,000	July 1, 1928
4s, F&A, 20,000	Feb. 1, 1929
WATER BONDS—	
6s, F&A, $150,000	Aug. 1, 1899
6s, M&N, 175,000	Nov. 1, 1899
6s, F&A, 100,000	Feb. 1, 1900
6s, F&A, 300,000	Feb. 1, 1904
6s, F&A, 300,000	Aug. 1, 1905
6s, M&N, 100,000	Nov. 1, 1906
5s, M&N, 100,000	May 1, 1908
5s, F&A, 100,000	Feb. 1, 1909
5s, M&N, 100,000	May 1, 1909
4½s, J&D, 25,000	June 1, 1905
4s, F&A, 100,000	Aug. 1, 1900
4s, J&D, 75,000	June 1, 1923
4s, M&N, 25,000	Nov. 1, 1923
4s, M&N, 25,000	May 1, 1924
4s, M&N, 25,000	Nov. 1, 1924
4s, M&N, 25,000	May 1, 1925
4s, J&D, 50,000	June 1, 1925
4s, M&N, 25,000	Nov. 1, 1925
4s, M&N, 25,000	May 1, 1926
4s, M&N, 25,000	Nov. 1, 1926
4s, A&O, 25,000	Apr. 1, 1927
4s, M&N, 25,000	Nov. 1, 1927
4s, ... 25,000	Nov. 1, 1928
WATER WORKS EXTENSION—	
3¾s, M&N, $2,000	Nov. 5, 1899
($1,000 due y'rly) to Nov. 5,	1900
4s, A&O, $25,000	April 1, 1928
WATER TANK—	
4s, F&A, $3,000	Feb. 1, 1900
($1,500 due yearly) to Feb. 1,	1902

* Special loans.

INTEREST on most of the bonds is paid only at the office of the City Treasurer; on some small issues, in Boston.

TOTAL DEBT, ETC.—The subjoined statement shows Fall River's total municipal debt, the additional water debt, and the sinking funds held by the city against the same, on the dates named:

	Jan. 1, '99	Jan. 1, '98.	Jan. 1, '97.
Municipal bonded debt	$2,674,000	$2,578,750	$2,260,500
Permanent loan, &c	78,830	76,380	73,905
Total debt	$2,752,830	$2,655,130	$2,334,405
Sinking fund, &c	533,457	549,160	440,227
Net city debt	$2,219,373	$2,105,970	$1,894,178
Special loans, less sinking f'ds.	$671,879	$609,804	$520,000
Net city debt, less spec'l loans.	$1,547,494	$1,496,166	$1,374,178
Water debt (additional)	$1,950,000	$1,925,000	$1,900,000
Water sinking funds	549,592	503,747	456,586
Net water debt	$1,400,408	$1,421,253	$1,443,414
Tot. net debt, *less special loans.*	$2,947,902	$2,817,592	$2,706,084

ASSESSED VALUATION—The city's assessed valuation (about the same as real value) and tax rate have been as follows:

Years—	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1898	$44,061,850	$26,856,286	$70,918,136	$17·80
1897	43,363,900	27,928,463	71,292,363	17·20
1896	41,935,800	27,350,696	69,286,496	17·00
1895	40,043,050	25,195,128	65,238,178	17·20
1890	32,459,650	21,013,533	53,473,183	16·40
1885	.....	.....	43,820,005	18·80

POPULATION—In 1897 population was 101,106; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1898, according to local figures, 97,498.

FITCHBURG.—{SAMUEL ANDERSON, Mayor. GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

LOANS—	When Due.
BRIDGE—	
4s, M&N, $9,000 (reg.)	Nov. 1, 1902
BURBANK HOSPITAL—	
4s, J&D, $90,000 (reg.)	Dec. 1, 1903
FIRE DEPARTMENT—	
4s, A&O, $4,000 (reg.)	1899 to 1900
4s, J&D, 35,000 (reg.)	June 1, 1903
4s, ... 7,200	June '99-07
3½s 3,000	June '99-08
CITY BONDS—	
4s, J&D, $200,000 (reg.)	June 1, '13
GRADE CROSSING—	
4s, J&D, $8,000 (reg.)	Dec. 1, 1905
PAVING—	
4s, M&N, 2,500 (reg.)	Nov. 1, 1902
3½s, ... 5,000	Dec. '99-'08
POLICE STATION—	
4s, ..., $19,000 (reg.)	Dec. 1, 1899 to 1903
4s, A&O, 32,000 (reg.)	Apr. 1, 1904
SCHOOL—	
4s, J&D, $4,000 (coup.)	June 1, '99
4s, M&N, 20,000 (reg.)	Nov. 1, 1902
4s, J&D, 25,000	June 1, 1914
4s, M&N, 200,000 (reg)	May 1, 1923
4s, J&D, 50,000 (reg.)	June 1, '25

	When Due.
SEWER—	
4s, J&D, $3,000	Dec. 1, '99-'01
4s, M&N, 10,000 (reg.)	Nov. 1, 1903
4s, M&N, 35,000 (reg.)	Nov. 1, 1912
4s, J&J, 4,000 (reg.)	1899-1906
4½s, ... 10,000	June, '99-'08
4s, J&D, 6,000 (reg.)	Dec. 1, 1906
4s, ..., 13,500	1899-1907
SIDEWALK—	
4s, M&N, $1,000	Nov. 1, 1899
4s, J&D, 3,000	Dec. 1, '99 '00
4s, ..., 6,300	Dec., 1899-'07
3½s, ... 2,000	Jan., 1899-'08
STREET—	
4s, M&N, $1,000	Nov. 1, 1899
4s, A&O, 50,000 (reg.)	Oct. 1, 1903
4s, J&D, 16,000 (reg.)	J'ly 1, '99-'06
4s, ..., 4,500	1899-1907
3½s, 10,000	June, '99-'08
WATER—	
4s, J&J, $100,000 (reg.)	July 1, 1901
4s, M&N, 11,000 (reg.)	Nov. 1, 1902
4s, M&N, 25,000 (reg.)	Nov. 1, 1903
6s, J&J, 80,000 (cou.)	July 1, 1905
6s, J&J, 20,000 (cou.)	July 1, 1906
4s, M&N, 100,000 (reg.)	May 1, 1911
4s, A&O, 300,000 (reg.)	Apr. 1, 1922

PAR VALUE OF BONDS.—The bonds are for $1,000 each, part registered and part coupon.

INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by check.

TOTAL DEBT, SINKING FUNDS ETC.—

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Total city debt December 1	$1,530,200	$1,760,500	$1,798,500
Sinking funds, cash, etc	340,630	522,191	505,499
Net debt on December 1	$1,189,570	$1,238,309	$1,293,001
Water debt, included above	$636,000	$736,000	$736,000

The total city debt on December 1, 1896, included temporary loans to the amount of $200,000. The sinking funds are invested in sundry municipal bonds.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per $1,000.
1898	$17,778 838	$4,656,253	$22,435,091	$18·60
1897	16,603,260	4,652,016	21,255,276	19·20
1896	16,113,647	4,660,212	20,773,859	19·20
1895	15,328,719	4,526,755	19,855,474	18·10
1894	14,267,106	4,210,573	18,477,679	18·10
1893	13,855,603	4,419,556	18,275,159	18·00
1892	12,971,915	4,093,630	17,065,545	16·40
1890	11,885,080	3,591,126	15,476,216	16·40

POPULATION.—In 1899 population was about 29,438; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FOXBOROUGH.—EDW. M. PHELPS, Treas.

This town is in Norfolk County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, A&O, $5,000	1899
SCHOOL HOUSE BONDS—	
4s, A&O, $17,000	1900-1902
TOWN BONDS—	
4s, ... $15,000	July 1, 1903
($2,500 yearly) to July 1,	1908
Bonded debt Jan. 1, '99	$37,000

Floating debt	$5,000
Total debt Jan. 1, '99	42,000
Debt of water dist. (add'l)	90,000
Assessed valuation, real	1,650,000
Assessed valuation, per'l	350,000
Total valuation 1898	2,000,000
Assessment about actual value.	
Tax rate (per $1,000) '98	$16·30
Population in 1890 was	2,933
Population in 1899 (est.)	3,200

INTEREST is payable in Boston.

FRAMINGHAM.—{JOHN B. LOMBARD, Treasurer. FRANK E. HEMENWAY, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
SEWER BONDS—	
4s, F&A, $140,000	Aug. 1, 1908
Interest is payable in Boston.	
Bonded debt Mar. 1, '99	$140,000
Floating debt	170,750
Total debt	210,750
Sinking funds	66,045

Net debt Mar. 1, 1899	$244,705
Tax valuation, real	6,970,130
Tax valuation, personal	1,371,240
Total valuation 1898	8,341,370
Total tax (per $1,000) '98	$15·00
Population in 1890 (est.)	12,000
Population in 1895 was	9,498
Population in 1890 was	9,239

FRANKLIN CO.—E. A. NEWCOMB, Treasurer.

County seat is Greenfield

LOANS—	When Due.
JAIL LOAN—	
4s, J&J, $25,500	On demand
4s, ..., 12,000	On demand
STATE TREASURER LOANS—	
3¾s, J&J, $7,000	Jan. 1, 1900
(Subject to call.)	

STATE HIGHWAY LOAN—	
3s, .. , $16,202	1899-1904
Total debt Jan. 1, 1899	$48,702
Tax valuation 1898	22,455,992
Tax rate (per M.) '97	9·57
Population in 1896 (est)	40,149
Population in 1890 was	38,610

INTEREST on the jail loan is payable in Greenfield.

TAX FREE.—All bonds issued by this county are tax exempt.

GARDNER.—J. D. EDGILL, Treasurer.

This town is in Worcester County.

HIGH SCHOOL LOAN—	
4s, J&J, $55,000	1903 to 1924
Total debt Feb. 1, 1899	$177,000
Demand loans, included	10,000
Sewer loans, included	44,000

Tax valuation in 1898	$5,192,981
Tax rate (per $1,000) '98	$22·00
Population in 1895 was	9,183
Population in 1890 was	8,423

INTEREST is payable at the First National Bank, Gardner, Mass.

GLOUCESTER.—{W. W. FRENCH, Mayor. EDWARD DOLLIVER, Treasurer.

Gloucester is in Essex County.

LOANS—	When Due.
CITY AND MUNICIPAL BONDS—	
4s, J&J, $136,000	July 1, 1908
4s, J&J, 15,000	1903
4s, J&D, 14,000	1899-1905
4s, M&N, 32,000	1899-1906
4s, J&J, 21,636	1899-1907
4s, J&D, 30,600	Dec. 1, '99-'07
4s, J&J, 75,000	July 1, '99, to
($1,875 due y'rly)	July 1, 1938
4s J&D, $37,600	Dec. 1, '99, to
($3,700 due y'rly)	Dec. 1, 1908
HIGHWAY IMPROV. BONDS—	
4s, J&J, $50,000	July 1, 1901
4s, J&J, 50,000	July 1, 1902
IMPROVEMENT LOAN NOTES—	
4s, A&O, $13,950	Oct. 1, 1899
4s, J&D, 4,500	1903
4s, J&J, 6,000	1900

LOANS—	When Due
FIRE ENGINE-HOUSE NOTES—	
4s, M&S, $3,000	1899-1901
SCHOOL-HOUSE NOTES—	
4s, M&S, $34,000	1899-1915
DRAINAGE BONDS—	
4s, &&O, $3,600	1899-1907
Bonded debt Dec. 21, '98	$486,286
Sinking fund	195,818
Net debt Dec. 21, 1898	290,468
Park debt (additional)	75,000
Assessed val'tion, real	12,402,640
Assessed val'ation, per'l	3,288,196
Total valuation 1898	15,690,836
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1898	$17·60
Population in 1890 was	24,651
Population in 1899 (est.)	29,000

INTEREST on the city bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.

GRAFTON.—This town is in Worcester County.

LOANS—	When Due.
FUNDING BONDS—	
4s, A&O, $61,500	Oct. 1, 1899
($1,500 due yearly) to Oct. 1,	1939
Total debt Apr. 1, 1899	$61,500

Tax valuation, real	$1,763,155
Tax valuation, pers'l	635,302
Total valuation 1898	2,398,457
Tax rate (per $1,000) '98	$17·00
Population in 1890 was	5,002
Population in 1899 was	5,100

INTEREST is payable at Grafton.

GREENFIELD.—WM. B. ALLEN, Treasurer.

This town is in Franklin County. The fire district is a municipal corporation within the town and has a distinct debt.

LOANS—	When Due.
ABOLITION CLAY HILL CROSSING.	
4s, J&D, $2,000	Oct. 15, 1899
4s, J&D, 1886	Oct. 15, 1900
BRIDGE LOAN—	
4s, J&J, $8,000	May 1, 1905
GENERAL LOAN—	
4s, J&J, $10,925	Oct. 15, 1905
RENEWAL RR. BONDS—	
4s, J&J, $12,000	Oct. 15, 1899
($3,000 due y'rly) to	Oct. 15, 1902
SCHOOL LOAN—	
4s, J&J $2,000	Oct. 15, 1899
4s, J&J, 1,700	Oct. 15, 1900
4s, A&O, 10,000	Oct. 15, 1901-2
4s, A&O, 15,000	Oct. 15, 1903-4

SEWER LOAN—	
4s, J&J, $12,000	July 16, 1914
SETTLEMENT TOWN OF DEERFIELD.	
4s, J&J, $10,000	Oct. 15, '06-'07
Interest is payable at Greenfield.	
Total town debt Mar., '99	$85,510
Water debt Mar. '98 (add.)	53,375
Tax valuat'n, real	4,586,468
Tax valuation, personal	1,260,452
Total valuation 1898	5,846,920
Tax val'n, Fire Dis. 1897	4,684,628
Assessment same as actual value.	
Town total tax 1898	$18·00
Fire District tax	·70
Population in 1897 was	7,500
Population in 1890 was	5,252

TAX FREE.—All bonds issued by this town are tax exempt.

HADLEY.—H. S. SHIPMAN, Treasurer.

This town is in Hampshire County.

LOANS—		When Due.
TOWN NOTES—		
4s & 4½s,	$42,000.	1901
3s, ...,	3,000.	June 3, 1899
4½s, ...,	6,000.	Nov. 29, 1899
4s, ...,	10,000	Nov. 1, 1899
4s, ...,	4,000.	Sep. 28, 1899
4s, ...,	6,000.	Sep. 28, 1904

Total debt Feb. 16, 1899..$7·,355
Sinking fund assets..... 31,377
Net debt Feb. 16, 1899.... 44,978
Tax valuation in 1898.....985,612
Tax rate (per $1,000) 1898.. 16·50
Population in 1895 was.....1,704
Population in 1890 was.....1,669

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

LOANS—		When Due.
COURT HOUSE NOTES—		
7s, ...	$40,000.....	Jan. 1, 1900
($10,000 due y'rly) to Jan. 1, 1903		
JAIL & H. OF CORR. BONDS—		
3s, F&A,	$200,000....	Aug. 1, 1905
Temporary loan.....	$100,000	
Bonded debt Jan. 1, '99...	240,000	

Float. debt and notes.. $11,005
Total debt Jan. 1, '99. 251,0·5
Sinking fund, cash, etc 60,133
Net debt Jan. 1, 1899. 190,872
Tax valuation in 1898.124,939,003
Population in 1890 was...135,713
Population in 1895 was...152,938

INTEREST on the jail and house of correction bonds is payable at the First National Bank of Boston, Mass.; all other interest payable at the Springfield Institute for Savings, Springfield, Mass.

HAVERHILL.—{JOHN A. GLINES, Treasurer. {ARTHUR E. LEACH, Auditor.

This city is in Essex County.

LOANS—		When Due.
CITY BONDS—		
4s, A&O,	$65,000.....	Oct. 1, 1899
4s, A&O,	120,000.....	Oct. 1, 1900
4s, A&O,	70,000.....	Oct. 1, 1901
4s, A&O,	55,000.....	Oct. 1, 1903
4s, A&O,	90,000.....	Oct. 1, 1904
4s, A&O,	50,000.....	Oct. 1, 1921
4s, A&O,	60,000.....	Oct. 1, 1902
4s, A&O,	110,000.....	Oct. 1, 1905
4s, A&O,	25,000....	Oct. 1, 1922
4s, A&O,	25,000....	Oct. 1, 1923
4s, A&O,	65,000....	Oct. 1, 1906
4s, M&S,	66,000....	Mar. 1, 1907
WATER LOAN—		
4s, J&D.	$300,000.....	Dec. 1, 1912
4s, J&D,	500,000.....	Dec. 1, 1922
4s, J&D,	50,000.....	Dec. 1, 1927
SCHOOL BONDS—		
4s, ...,	$25,000....	Dec. 1, 1907
4s, A&O,	10,500....	Apr. 1, 1908
STREET BONDS—		
4s, A&O,	$22,000.....	Apr. 1, 1908
SEWER BONDS—		
4s, A&O,	$2,000.....	Apr. 1, 1908

INTEREST on the water bonds and on the $70,000, the $90,000 and the $50,000 lots of the city bonds is payable at National Bank of Redemption, Boston, and upon all other city bonds at Treasurer's office.

TOTAL DEBT.—The following statement shows the city's debt:

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.
Bonded debt.....	$928,250	$927,429	$781,500
Sinking funds.....	325,160	299,418	232,175
Net debt.....	$603,090	$628,011	$549,325
Net water debt (additional).....	$864,162	$837,413	$733,935

Additional temporary loans, in anticipation of taxes, authorized Jan. 23, 1899, to the amount of $200,000.

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Assessment about ¾ actual value.

Years.	Assessment. Real.	Personal.	Total.	Tax rate per $1,000.
1898.....	$20,307,669	$5,194,814	$25,502,483	$17 80
1897.....	19,804,497	5,137,599	24,942,096	16·80
1896.....	16,667,257	4,561,414	21,228,671	16·80
1895.....	16,058,448	4,734,556	20,793,004	16·70
1890.....	13,139,666	4,731,106	17,870,772	17·00

POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209; in 1897, 34,944.

On January 4, 1897, Haverhill annexed the town of Bradford and assumed its indebtedness, which is as follows, and is included in above statement of "Total Debt."

LOANS—		When Due.
BRIDGE BONDS—		
4s, J&J,	$7,350.....	July 1, 1899
($1,050 due yearly) to July 1, 1905		
SCHOOL HOUSE BONDS—		
4s, A&O,	$5,400.....	Oct. 1, 1899
($2,700 due yearly) to Oct. 1, 1900		
4s, J&J,	$13,000.....	Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1912		
SEWER BONDS—		
4½s, J&J,	$6,500.....	July 1, 1899
($500 due yearly) to July 1, 1911		
IMPROVEMENT BONDS—		
4s, J&J,	$25,000.....	Jan. 1, 1903
($2,500 due yearly) to Jan. 1, 1912		
FUNDING BONDS—		
4s, J&J,	$9,000.....	Jan. 1, 1900
($3,000 due yearly) to Jan. 1, 1902		

Tot. bds. outst'd'g Jan. 1, '99. 66,250
Water debt (additional)...116,000
Population in 1895 was.....4,735
Population in 1890 was.....3,720

HOLBROOK.—GEORGE B. FRENCH, Treasurer.

This town is in Norfolk County.

LOANS—		When Due.
WATER WORKS—		
4s, A&O,	$30,000....	Apr. 1, 1907
4s, A&O,	30,000.....	Apr. 1, 1912
4s, A&O,	40,000.....	Apr. 1, 1917
4s, ——,	35,000.....	July 1, 1922
Interest is paid in Boston.		
Bonded debt Jan. 1, '99..	$135,000	
Floating debt.....	20,988	

Total debt Jan. 1, 1899. $153,988
Sinking fund assets..... 36,363
Net debt Jan. 1, 1899.... 119,625
Total value town prop'ty 177,251
Tax valuation in 1898....1,184,909
Tax rate (per $1,000) 1898..$20·00
Population in 1895 was.....2,298
Population in 1890 was.....2,474

HOLLISTON.—JAMES F. FISKE, Town Treas.

This town is in Middlesex County.

Total debt May 1, 1898.. $15,500
Tax valuation 1898.....1,513,144
Assessment about ¾ actual value.
Total tax (per $1,000) 1898.$19·00
Population in 1895 was.....2,718
Population in 1890 was.....2,616
Popula'n local census 1899..2,500

HOLYOKE.—{ARTHUR B. CHAPIN, Mayor. {PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

LOANS— NAME OR PURPOSE.		Interest. Rate.	Payable.	Principal. When Due.	Outstand'ng.
Bridge bonds.....	1891	4g.	M & S	Sept. 1, 1911	$85,000
"	1894	4g.	J & D	June 1, 1914	105,000
City bonds.....	1874	6	A & O	Oct. 1, 1899	271,000
"	1894	4g.	J & J	July 1, 1904	190,000
"	1895	4g.	A & O	Apr. 1, 1905	150,000
"	1896	4g.	J & J	July 1, 1906	125,000
"	1897	4g.	J & D	June 1, 1907	166,000
"	1898	4g.	M & S	Sept. 1, 1908	90,000
School loan.....	1895	4g.	J & D	June 1, 1915	150,000
"	1896	4g.	J & J	July 1, 1916	100,000
"	1897	4g.	M & S	Mar. 1, 1917	109,000
Sewer bonds.....	1893	4g.	M & N	May 1, 1913	50,000
"	1893	4g.	A & O	Oct. 1, 1913	100,000
Water loan.....		6	J & J	July 1, 1900	250,000
"	1897	4g.	J & J	Jan. 1, 1927	250,000
Holyoke & Westf. RR. (ref.)		4g.	J & J	July 1, 1913	60,000
do do	1890	4g.	A & O	Oct. 1, 1910	166,000
City notes.....		Var.	Various	1899	5,000
do		3	.....	Dec., 1899	25,000
do		..	.....	Nov., 1899	50,000

INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury; on all other bonds at the National Hide & Leather Bank, Boston.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Holyoke's total municipal debt and the sinking fund held by the city against the same on the dates named.

	Apr. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total debt.....	$2,447,000	$2,482,000	$2,038,000	$1,859,000
Sinking fd. & RR. stk.	881,388	978,009	870,816	548,716
Net debt.....	$1,565,612	$1,503,990	$1,167,184	$1,310,284
Water debt, incl. above	$500,000	$500,000	$250,000	$250,000

CITY PROPERTY—Included in the city's sinking fund as given above for January 1, 1898, is $226,500 Holyoke & Westfield RR. stock This railroad is leased to the New Haven & Northampton and has paid dividends since 1879. The value of all city property not including water-works is estimated at $1,005,612. The water-works of the city are valued at $1,100,000.

ASSESSED VALUATION—The city's assessed valuation and tax rate have been as follows:

Years—	Assessed Valuation. Real	Personal	Total	Rate of Tax per $1,000.
1899.....	$28,239,530	$7,637,010	$35,876,540	14·40
1897.....	25,057,810	7,414,450	32,472,260	15·80
1896.....	21,908,720	7,648,505	29,557,225	16·40
1895.....	20,578,390	7,126,235	27,704,625	16·80
1890.....	16,914,870	5,158,955	22,073,825	18·00

POPULATION—In 1896 population was 44,153; in 1890 it was 35,528; in 1880 it was 21,915; in 1870 it was 10,733; in 1899 (according to local figures) it was 45,000.

HOPKINTON.—This town is in Middlesex County.

LOANS—	Amount.
Water Works.....	$46,000
Other debts	44,986
Total debt May 1, 1898...	90,986

Tax valuation in 1898..$1,823,490
Tax rate (per $1,000) '98 15·75
Population in 1895 was..... 2,983
Population in 1890 was.....4,088

HUDSON.—{SAVILLIAN ARNOLD, Treasurer. {D. W. STRATTON, Clerk.

This town is situated in Middlesex County.

LOANS—	Amount.
Town Notes	$6[illegible],200
Water Notes	109,600
Electric light notes	39,000
Total debt Jan. 1, 1899..	214,800
Cash & uncollected taxes	35,397

Net debt Jan. 1, 1899.... $179,403
Tax valuation in 1898...2,903,242
Total tax (per $1,000) 1898.$18·60
Population in 1895 was.....5,308
Population in 1890 was.....4,670
Population in 1880 was.....3,739

HYDE PARK.—{HENRY S. BUNTON, Treasurer. {HENRY B. TERRY, Clerk.

This town is in Norfolk County.

LOANS—		When Due.
TOWN BONDS—		
4s, M&N,	$10,000.....	Nov. 1, 1899
($2,000 due yearly) to Nov. 1, 1903		
TOWN NOTES—		
4s, J&J,	$1,000.....	July 1, 1899
LIBRARY BONDS—		
4s, M&N,	$25,000.	May 1, 1899
($2,000 yearly) to May 1, 1903		
($1,000 yearly) to May 1, 1918		
SEWER LOAN—		
4s, M&N,	$145,000.....	1899-1927
($5,000 annually on May 1.)		

Total debt Mch. 1, 1899.. $181,000
Tax valuation, real.....9,022,025
Tax valuation, personal. 944,590
Total valuation 1898....9,966,615
Tax rate (per $1,000) 1898. $17·00
Population in 1895 was.....11,828
Population in 1890 was.....10,193

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

LOANS—		When Due.
WATER BONDS—		
4s, J&J,	$136,000.....	July 1, 1924
Bonded debt Jan. 1, '99..	$136,000	
Floating debt.....	26,840	
Total debt Jan. 1, 1899..	162,840	
Sinking fund.....	7,773	
Net debt Jan. 1, 1899....	155,067	

Tax valuation, real....$2,294,021
Tax valuation, person'l 758,504
Total valuation 1898... 3,052,525
Assessment about ¾ actual value.
Tax rate (per $1,000) 1898.$14·00
Population in 1895 was.....4,720
Population in 1890 was.....4,439
Population in 1897 (about)..4,800

INTEREST is payable in Boston at the Old Colony Trust Company.

LAWRENCE—{J. H. EATON, Mayor. {ARTHUR A. BAILEY, Treasurer.

This city is in Essex County.

LOANS—		When Due.
SCHOOL BONDS—		
4s, F&A,	$40,000.	Aug., 1899-1903
CEMETERY BONDS—		
4s, J&D,	$13,000.	June, 1899-1903
GALE'S HILL IMP. NOTES—		
4s, M.	$10,00 ·..	Nov. 1, 1899-1900
MUNICIPAL DEBT BONDS—		
6s, F&A,	$3,000.. ..	Feb. 1, 1905
4s, J&J,	262,000.....	July 1, 1924
4s, ...,	100,000.....	1900 1909
PUBLIC BUILDING BONDS—		
4s, ...,	$47,000..	Dec., 1899-1905
4s, ...,	48,000.	Nov., 1899-1906
4s, ...	60,000..	Dec., 1899-1906
4s, ...,	49,500.	Sept., 1899-1907
SEWER BONDS—		
4s, J&J,	$300,000.....	July 1, 1904
4s, M&S,	42,000.	Sept., 1899-1912
4s, J&D,	25,000.	Dec., 1899-1903
4s, J&D,	40,500.	Dec., 1899-1925
4s, ...,	28,500.	Nov., 1899-1917
SEWER BONDS—(Con.)		
4s, J&D,	$75,000....	1899 to 1923
(†3,' 00 due y'arly on Dec. 1.)		
BRIDGE BONDS—		
4s, J&J,	$65,000.....	July 1, 1902
WATER BONDS—		
6s, A&O,	$200,000....	Apr. 1, 1900
6s, A&O,	$100,000....	Apr. 1, 1906
4s, J&J,	477,000....	July 1, 1923
4s, A&O,	175,000 ..	Oct. 1, 1923
(Subject to call after Oct. 1, 1913.)		

Bonded debt Jan. 1, '99. $2,187,509
Sinking funds & assets. 726,882
Net debt Jan. 1, 1899.. 1,460,627
Water debt (included).. 968,721
Assessed val'ation, real. 29,142,675
Assessed val'ation, per'l 8,434,123
Total valuation 1898...37,576,798
Assessment about full value.
Tax rate (per $1,000) 1898. $15·60
Population in 1890 was.....44,654
Population in 1895 was.....52,164

PAR VALUE OF BONDS.—The bonds are of various denominations.

INTEREST is paid at the Tremont (now Eliot) National Bank in Boston and by the City Treasurer.

CITY PROPERTY.—The city owns property valued at $2,558,897, including $1,139,890 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

LOANS—		When Due.
WATER WORKS—		
4½s, M&S,	$20,000...	Sept. 1, 1900
....,	21,000...	.....
4s, M&N,	50,000...	Nov. 17, 1900
4s, M&N,	40,000...	May 17, 1900
4s, J&D,	25,000...	June 1, 1900
4s, A&O,	103,000...	Oct. 1, 1925
4s, ...,	15,000.....	1899-1901
($5,000 yearly on May 1.)		
4s, ...,	49,000.....	Oct., 1923
SEWER LOANS—		
4½s, M&N,	$7,000...	Nov. 1, 1903
4½s, J&D,	3,500...	Dec. 1, 1901
4s, ...,	6,000.....	1904
4s, ...	7,000....	1905
TOWN HALL AND SCHOOL—		
4½s, J&J,	$13,900...	July 1, 1918
....,	94,500...	.....
4s, ...,	9,300	1914

Water debt..... $323,000

Floating debt	$125,750	Tax valuation, real	$5,584,159
Sewer debt	23,500	Tax valuation, personal	943,390
Town Hall & sch. h. debt	117,700	Tot'l valuation in 1898	6,527,549
Funds held in trust	21,414	Total tax (per $1,000), 1898	$22·50
Total debt Jan. 1, 1899	611,364	Population in 1895 was	9,214

INTEREST on the water bonds is payable at the Boston Safe Deposit & Trust Co. of Boston; on the 4 per cent general debt loan at Leominster; on all other loans at Boston.

LEXINGTON.—{G. D. HARRINGTON, Treasurer. {L. A. SAVILLE, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
SCHOOL HOUSE NOTES—	
3½s, Var., $12,000 ($6,000 due yearly.)	1899-1900
3½s, ..., $2,500	June 11, 1899
WATER WORKS BONDS—	
4s, M&N, $180,000 ($10,000 due yearly on Nov. 1.)	1899-1916
4s, J&J, $8,000, g. ($1,000 due yearly.)	July 1, '99-06
4s, ..., $9,000 g.	Jan., 1900-1908
REFUNDING WATER—	
4s, ..., $10,000 g.	Nov. 1, 1917
4s, ..., 10,000	Nov. 1, 1918

Trust funds, 6s	$23,025
Bonded debt Jan. 1, 1899.	255,525
Floating debt	35,000
Total debt Jan. 1, 1899	290,525
Tax valuation, real	4,273,475
Tax valuation, personal	589,905
Tax valuation 1898	4,863,380
Assessment same as actual value.	
Tax per $1,000 1898	$17·50
Population in 1895 was	3,497
Population in 1890 was	3,197

LINCOLN.—CHAS. S. WHEELER, Treasurer.

This is a town of Middlesex County.

LOANS—	When Due.
WATER BONDS—	
4s, ..., $17,000	Dec. 1, yearly.
Total debt Feb. 1, 1899	$37,000
Total valuation 1898	1,971,310

Assessment about ⅔ actual value.	
Total tax (per $1,000) '98	$11·00
Population in 1895 was	1,111
Population in 1890 was	987
Population in 1880 was	907

INTEREST is payable at National Bank of Commonwealth, Boston

LOWELL—{JEREMIAH CROWLEY, Mayor. {CHARLES F. COBURN, Treasurer.

This city is in Middlesex County.

LOANS—	When Due.
BRIDGES—	
3⅞s, F&A, $36,000 ($6,000 due yearly.)	1899 to 1904
3⅝s, M&N, $2,500	May 22, 1899
4s, F&A, $13,000 ($2,600 yearly on Feb. 21.)	1900 to 1904
4s, J&J, $45,000 ($7,500 yearly on Jan 4.)	1900 to 1905
4s, M&N, $9,090 ($1,010 yearly on Nov. 24.)	1899 to 1907
4s, , $30,100	Dec., 1899-1908
4s, ..., 35,000	July, 1899-1908
3½s, ..., 25,000 ($2,500 yearly on Aug. 6.)	1899 to 1908
C. H. & M. BUILDING—	
3⅝s, J&D, $3,000	1899
4s, A&O, $9,000 ($1,500 due yearly.)	1899 to 1904
4s, A&O, $450,000	Oct. 1, 1920
MISCELLANEOUS—	
4¼s, M&N, $77,500 ($15,500 due yearly on Nov. 1.)	1899 to 1903
4s, J&D, $22,000	Dec. 1, 1899
4s, J&J, 7,000 ($3,500 due yearly on July 16.)	1899 to 1900
4s, M&N, $9,200 ($4,600 due yearly on Nov. 29.)	1899 to 1904
4s, M&N, $40,000 ($10,000 due yearly on Nov. 1.)	1899 to 1902
4s, M&S, $14,100 ($4,700 due yearly on Sept. 14.)	1899 to 1901
4s, M&N, $16,500 ($5,500 due yearly on Nov. 28.)	1899 to 1901
4s, M&N, $28,000 ($7,000 due yearly on May 4.)	1899 to 1902
4s, J&D, $19,950 ($3,990 due yearly on June 7.)	1899 to 1903
3½s, J&D, $30,600 ($5,100 due yearly on June 29.)	1899 to 1904
3½s, A&O, $60,000 ($10,000 due yearly on Oct. 19.)	1899 to 1904
4s, M&N, $70,000 (reg.) ($10,000 due yearly on Nov. 27.)	1899 to 1905
4s, M&N, $40,000 ($5,000 due yearly on Nov. 18.)	1899 to 1906
4s, ..., $100,000	May, 1899-1908
4s, .., , 100,000	Nov., 1899-1908
4s, ..., 48,000	Dec., 1899-1908
3½s, .., 3[illegible],000	1899-1908
4s, ..., 30,000	1919
PARK BONDS—	
3½s, F&A, $70,210	Feb. 19, 1904
PUBLIC BUILDINGS—	
3½s, A&O, $4,200 ($700 due yearly on Oct. 19.)	1899 to 1904
4s, M&S, $15,200 (reg.) ($1,900 due yearly on Sept. 19.)	1899 to 1906
4s, J&D, $18,000 ($4,500 due yearly on June 3.)	1899 to 1902
4s, ..., $36,000	Oct., 1899-1908
SCHOOLS—	
4s, J&J, $18,000. ($6,000 due yearly on July 6.)	1899 to 1901

LOANS— (Continued)—	When Due.
SCHOOLS—(Continued)—	
4s, A&O, $5,700 ($1,900 due yearly on Oct. 19.)	1899 to 1901
4s, J&D, $14,000 ($3,500 due yearly on June 3.)	1899 to 1902
4s, F&A, $28,000 ($7,000 due yearly on Aug. 31.)	1899 to 1902
4s, A&O, $150,000	April 1, 1921
4s, J&J, 200,000	July 1, 1926
3½s, J&D, 15,000 ($2,500 due yearly on July 12.)	1899 to 1904
4s, ..., $40,500 ($4,500 due yearly on Aug. 10.	1899 to 190[illegible]
4s, ..., $20,000	May, '99-'0[illegible]
STATE AID—SPANISH WAR—	
4s, ..., $5,200	Aug., '99-'08
SEWERS—	
4s, A&O, $15,000 ($5,000 due yearly on Apr. 9.)	1900 to 1902
4s, A&O, $56,000	Oct. 2, 1902
4s, A&O, 94,000	Apr. 2, 1903
4s, J&J, 7,200 ($1,200 due yearly on Jan. 4.)	1900 to 1905
3½s, M&N, $30,000 ($5,000 due yearly on May 4.)	1899 to 1904
4s, F&A, $70,000 ($10,000 due yearly on Aug 7.)	1899 to 1905
4s, M&N, $30,000 ($10,000 due yearly on May 16.)	1899 to 1901
4s, J&D, $29,000 ($5,800 due yearly on June 17.)	1899 to 1903
4s, J&D, $61,000 ($12,200 due yearly on Dec. 3.)	1899 to 1903
4s, M&N, $13,500 ($1,500) due yearly on Nov, 8.	1898 to 1907
3⅝s, M&N, $60,000 ($7,500 due yearly on May 5.)	1899 to 1906
4s, M&N, $67,500 ($7,500 due yearly on May 11.)	1899 to 1907
4s, ..., $30,000	1899 to 1909
STREETS—	
4s F&A, $13,000 ($2,600 due yearly on Feb 1.)	1900 to 1904
4s, J&J, $45,000 ($7,500 due yearly on Jan. 4.)	1900 to 1905
3⅝s, M&N, $2,500	May 22, 1899
4s, M&N, $20,000 (reg.) ($2,500 due yearly on May 6.)	1899 to '06
WATER WORKS—	
4s, M&S, $12,000 ($6,000 due yearly on Mar. 9.)	19[illegible]0 to 1901
4s, J&D, $40,000 ($10,000 due yearly on Dec. 1.)	1899 to 1902
4s, M&N, $75,000	Nov. 1, 1911
4s, M&N, 1,000,000	Nov. 1, 1920
3½s, F&A, 30,000 ($5,000 due yearly on Aug. 6.)	1899 to 1904
4s, F&A, $60,000 ($5,000 due yearly on Aug. 7.)	1899 to 1910
4s, M&N, $36,900 ($4,100 due yearly on Nov. 8.)	1899 to 1907
Temporary loan, $200,000	Dec., '99

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97
Total debt (incl. water debt)	$3,879,950	$3,775,350	$3,820,340
Sinking funds	506,870	446,572	391,279
Net debt	$3,373,080	$3,328,778	$3,429,061
Water debt (included above)	$1,259,900	$1,290,000	$1,275,000
Water debt s. f. do	$246,916	$220,846	$196,691

CITY PROPERTY.—The city owns real estate and personal property valued at $6,349,057 63.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate in different years have been as follows:

Years—	Assessed Valuation— Real Estate.	Personal.	Total.	Rate of Tax per $1,000.
1898	$55,622,880	$15,313,363	$70,941,243	$18·00
1897	54,678,720	15,707,450	70,386,170	$17·40
1896	53,935,960	15,965,987	69,901,947	15·00
1895	52,257,400	16,524,642	68,782,042	18·00
1890	45,316,150	17,037,462	62,353,612	17·00
1887	41,322,794	15,426,459	56,749,253	15·70

POPULATION.—In 1895 population was 84,359; in 1890 77,696

LYNN.—{WILLIAM SHEPARD, Mayor. {WM. F. BRACKETT. Auditor.

This city is in Essex County. Lynn pays to the sinking fund yearly an amount of money sufficient, with the accumulations of interest on the sinking fund investments, to pay off the entire debt at maturity.

LOANS—	When Due.
CEMETERY LAND—	
4s, J&J, $25,000, r.	Jan. 1, 1903
ENGINE HOUSE—	
4s, J&J, $15,000, r.	July 1, 1901
4s, A&O, 10,000, r.	Apr. 1, 1902
6s, J&J, 5,000, r.	Jan. 1, 1904
FIRE APPARATUS LOAN—	
4s, J&J, $11,000, r.	July 1, 1900
MUNICIPAL LOAN—	
4s, J&J, $101,000, r.	Jan. 1, 1903
4s, J&J, 58,000	Jan. 1, 1904
4s, J&J, 60,000	July 1, 1907
4s, A&O, 16,500	Apr. 1, 1908
4s, A&O, 35,500	Oct. 1, 1908
PARK LOAN—	
4s, A&O, $12,000, r.	Oct. 1, 1902
4s, J&J, 5,000, r.	Jan. 1, 1903
4s, J&J, 30,000, c.	July 1, 1919
4s, A&O, 6,000, r.	Oct. 1, 1919
4s, A&O, 20,000, r.	Apr. 1, 1920
4s, A&O, 5,000, r.	Oct. 1, 1920
POLICE STATION LOAN—	
4s, J&J, $46,000, r.	July 1, 1899
4s, J&J, 8,000, r.	July 1, 1900
SCHOOL HOUSE LOAN—	
4s, A&O, $4,000, r.	Apr. 1, 1900
4s, A&O, 30,000, r.	Oct. 1, 1900
4s, A&O, 55,000, r.	Apr. 1, 1901
4s, A&O, 30,000, r.	Oct. 1, 1901
4s, A&O, 20,000, r.	Apr. 1, 1902
4s, J&J, 28,000, r.	July 1, 1902
4s, J&J, 6,000, r.	Jan. 1, 1903
4s, J&J, 10,000, r.	July 1, 1903
4s, J&J, 5,000, r.	Jan. 1, 1904
4s, A&O, 10,200, r.	Oct. 1, 1904
4s, *A&O, 60,000, r.	Apr. 1, 1909
4s, *A&O, 50,000, r.	Oct. 1, 1910
4s, *A&O, 140,000, c&r.	Apr. 1, 1911
4s, J&J, *5,500	Jan. 1, 1908
4s, A&O, *25,000	Jan. 1, 1918
4s, J&J, *35,000	Jan. 1, 1918
SEWER LOAN—	
4s, J&J, $10,000, r.	Jan. 1, 1903
4s, J&J, 25,000, r.	Jan. 1, 1914
4s, J&J, 30,000, r.	July 1, 1904
4s, M&S, 25,000, r.	Sept. 1, 1905
4s, J&J, 100,000, r.	July 1, 1906
4s, M&N, 20,000, r.	Nov. 1, 1906
4s, M&S, 10,000, r.	Sept. 1, 1907
4s, M&N, 10,000, r.	Nov. 1, 1907
4s, F&A, 10,000, r.	Aug. 1, 1908
4s, M&S, 10,000, r.	Sept. 1, 1908
4s, M&N, 10,000, r.	Nov. 1, 1908
4s, J&J, 10,000, r.	Jan. 1, 1909
4s, *A&O, 100,000, r.	Apr. 1, 1909
4s, J&J, 35,000, r.	July 1, 1910
4s, A&O, 10,000, r.	Oct. 1, 1910
4s, J&J, 10,000, r.	Jan. 1, 1911
4s, A&O, 50,000, r.	Apr. 1, 1911
4s, J&J, 35,000, r.	July 1, 1911
4s, A&O, 20,000, r.	Apr. 1, 1912
4s, J&J, 20,000, r.	July 1, 1912

LOANS—	When due.
SEWER LOAN—(Con.)—	
4s, J&J, $50,000, r.	Jan. 1, 1913
4s, A&O, 40,000, r.	Apr., 1916
3¾s, J&J, 16,000, r.	July 1, 1904
4s, A&O, *20,000.	Apr. 1 1908
STREET IMPROVEMENT—	
4s, A&O, $30,000	Apr. 1, 1902
4s, J&J, 50,000, r.	Jan. 1, 1903
4s, A&O, 5,000, r.	Oct. 1, 1903
4s, J&J, 30,000, r.	Jan. 1, 1904
4s, J&J, 25,000, r.	Jan. 1, 1904
4s, A&O, *35,000	Apr. 1, 1908
4s, *A&O, 125,000, r.	Apr. 1, 1920
4s, *A&O, 25,000, r.	Oct. 1, 1921
SINKING FUND LOAN—	
4s, A&O, $54,000	Apr. 1, 1906
WATER LOAN—	
5s, J&J, $50,000, c&r.	Jan. 1, 1900
5s, J&J, 50,000, c.	Jan. 1, 1901
5s, J&J, 200,000, c&r.	Jan. 1, 1905
4s, A&O, 10,000, r.	Apr. 1, 1900
4s, M&S, 8,000, r.	Mar. 1, 1903
4s, J&J, 150,000, c&r.	Jan. 1, 1905
4s, M&N, 20,000, r.	Nov. 1, 1913
4s, M&S, 50,000, r.	Mar. 1, 1914
4s, J&D, 20,000, r.	Dec. 1, 1914
4s, M&S, 10,000, r.	Sept. 1, 1916
4s, A&O, 9,000, r.	Oct. 1, 1916
4s, J&J, 7,500, r.	July 1, 1917
4s, F&A, 5,000, r.	Aug. 1, 1917
4s, A&O, 2,000, r.	Oct. 1, 1917
4s, M&N, 6,500, r.	Nov 1, 1917
4s, A&O, 15,000, r.	Apr. 1, 1918
4s, J&D, 10,000, r.	June 1, 1918
4s, J&J, 85,000, c&r.	July 1, 1919
4s, A&O, 100,000, c&r.	Apr. 1, 1918
4s, J&J, 75,000, r.	July 1, 1919
4s, J&J, 35,000, r.	Jan. 1, 1920
4s, A&O, 150,000, r.	Apr. 1, 1920
4s, A&O, 50,000, r.	Apr. 1, 1921
4s, A&O, 25,000, r.	Oct. 1, 1921
4s, J&J, 50,000, r.	Jan. 1, 1922
4s, J&J, 25,000, r.	July 1, 1922
4s, A&O, 40,000, r.	Apr. 1, 1923
4s, J&J, 165,000	July 1, 1925
4s, J&J, 50,000	July 1, 1926
4s, J&J, 25,000, r.	July 1, 1927
4s, J&J, 25,000	July 1, 1928
4s, A&O, 10,000	Oct. 1, 1928
3¾s, M&N, 7,300, r.	May 1, 1904
3¾s, M&N, 31,000, r.	Nov. 1, 1913
3¾s, J&D, 6,000, r.	Dec. 1, 1915
3½s, M&N, 66,500, r.	May 1, 1905
3½s, J&D, 5,000, r.	Dec. 1, 1905
3½s, A&O, 2,000, r.	Apr. 1, 1916
3½s, M&N, 24,500, r.	May 1, 1916
3½s, J&D, 3,500, r.	June 1, 1917
3½s, F&A, 6,500, r.	Feb. 1, 1917
MISCELLANEOUS BONDS—	
4s, Var., $35,800, r.	1902 to 1904
4s, A&O, 56,000	Oct. 1, 1907
Tem loan, 3s, due Jan. 1900	$80,000

(c) coupon, (r) registered.

* The loans marked thus (*) in the above table are authorized by special acts of Legislature in excess of the city's legal debt limit. The total amount of outstanding bonds thus authorized is $685,000.

PAR VALUE OF BONDS.—The bonds are $500 to $2,500 each.

INTEREST—WHERE PAYABLE.—Coupons are payable at the Bank of the Republic, Boston, or at the City Treasurer's office, Lynn: other interest is payable by City Treasurer only.

TOTAL DEBT, ETC.—The total debt on Dec. 20, 1898 was $4,741,950. The subjoined statement shows Lynn's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt, on each of the dates indicated.

	Dec. 20, '98.	Dec. 20, '97.	Mar, 1897.
Funded debt (excl. of water)	$2,391,650	$2,232,150	$2,539,050
Sinking funds	583,273	448,176	415,279
Net debt	$1,808,377	$1,783,974	$2,123,771
Water debt (additional)	1,835,300	1,800,300	1,775,300
Water works sinking fund	426,141	367,360	300,421
Net water debt	1,409,159	1,432,940	1,474,879
Total net municipal debt	3,217,536	3,216,914	3,598,650

The funded debt as given above for Dec., 1898, includes loans to the amount of $720,000 in excess of debt limit and issued under authority of special acts of Legislature. Temporary loans amounting to $515,000 are not included in totals.

CITY PROPERTY AND WATER WORKS.—The city property consisting of real estate, school buildings and public parks, amounts to $1,845,625. Total cost of water works to Jan. 1, 1899, $2,396,788.

ASSESSED VALUATION.—Assessed valuation and tax rate, real estate being taken "at about three-fourth cash value," have been:

Years—	Assessed Valuation— Real	Personal	Total.	Rate of Tax per $1,000.
1898	$41,575,536	$9,384,798	$50,960,334	$17·60
1897	41,157,046	9,724,857	50,881,903	17·40
1895	10,441,874	39,256,182	49,698,056	17·20
1890	29,390,332	11,340,046	40,730,378	15·00
1880	17,913,543	5,470,192	23,383,735	17·60
1870	14,277,212	6,649,903	20,927,115	17·20

POPULATION.—In 1895, 62,355; in 1890, 55,727; in 1880, 38,274.

MALDEN.—{CHAS. L. DEAN, Mayor. {HENRY A. WILDER, Auditor.

This city is in Middlesex County, and was incorporated Jan. 2, 1882

LOANS—	When Due.
BRICK SIDEWALKS—	
4s, M&S, $3,000 ($1,000 due yearly) to Mar. 15, 1902	Mar. 15, 1900
4s, M&S, $5,000 ($1,000 due yearly to Mar. 15, 1904	Mar. 15, 1900
4s, J&D, $5,600 ($800 due yearly) to June 1, 1905.	June 1, 1899
4s, J&J, $8,000 ($1,000 due yearly) to July 1, 1906	July 1, 1899
4s, ..., $9,000 ($1,000 annually) to July 1. 1907.	July 1, 1899
4s, J&J, $5,000	1899-1903
FIRE DEPARTMENT—	
4s, M&N, $2,000 ($1,000 due yearly) to May 1, 1900	May 1, 1899

LOANS—	When Due.
FIRE DEPARTMENT—(Con.)—	
4s, M&N, $1,[illegible]00 ($300 due yearly) to Nov. 1, 1903	Nov. 1, 1899
4s, A&O, $9,600 ($600 due yearly) to Apr. 1. 1915	Apr. 1, 1900
4s, ..., $1,250	July 1, 1899
PUBLIC PARKS—	
4s, J&J, $80,000	July 3, 1944
4s, ..., 10,000	July 3, 1945
4s, J&J, 10,000	July 3, 1947
SCHOOL HOUSE LOANS—	
4s, M&N, 3,200 ($1,600 due yearly) to May 15, 1900	May 15, 1899
4s, M&N, $[illegible],600 ($1,800 due yearly) to Nov. 1, 1900	Nov. 1, 1899

LOANS— *When Due.*

SCHOOL HOUSE- (Con.)—
4s, J&J, $20,000.....July 15,1899
($5,000 due y'rly) to July 15,1902
3½s, M&S, $16,500. Mar. 1, 1900
($5,500 due y'rly) to Mar. 1, 1902
4s, M&N, $80,000....Nov. 1, 1899
($5,000 due yearly) to Nov. 1, 1914
4s, J&J, $29,750....July 1, 1899
($1,750 due yearly) to July 1, 1915
4s, J&J, $4,900....July 1, 1899
($700 due yearly) to July 1, 1905
4s, J&D, $31,450....June 1, 1899
($1,850 due yearly) to June 1, 1915
4s, F&A, $54,000.....1899 to 1917
4s, ..., 3,000.....Apr. 1, 1900
($1,000 annually) to Apr. 1, 1902.
4s, ..., $8,000.....Aug. 1, 1899
($1,000 annually) to Aug. 1, 1906.
4s, A&O, $5,000.....1899 to 1903

SEWERAGE—
4s, M&N, $50,000.....May 2, 1922
4s, M&N, 100,000.....May 2, 1923
4s, M&N, 200,000.....May 2, 1924
4s, M&N, 150,000.....May 2, 1925
4s, ..., 100,000.....May 2, 1926

DRAINAGE BONDS—
4s, J&J, $4,000..June, 1899-1900

PAVING BONDS—
4s, ..., $4,000.....Aug. 1, 1899
($1,000 due y'rly) to Aug. 1, 1902.

ALMSHOUSE BONDS—
4s, ..., $1,000.....July 1, 1899

STREET LOANS—
4s, M&N, $5,000.....Mar. 15, 1900
($1,000 due yearly) to Mar. 15, 1904

STREET LOANS—(Con.)—
4s, M&N, $3,600.....Nov. 2, 1899
($1,200 due yearly) to Nov. 2, 1901
4s, J&D, $14,000.....June 1, 1899
($2,000 due yearly) to June 1, 1905
4s, J&D, $1,000.....Dec. 2, 1899
($1,000 due yearly) to Dec. 2, 1899
4s, J&J, $16,000.....July 1, 1899
($2,000 due yearly) to July 1, 1906
4s, J&J, $3,000.....July 1, 1899
($1,000 due yearly) to July 1, 1901
4s, J&J, $3,000.....July 1, 1899
($1,000 due yearly to July 1,1901)
4s, ..., $9,000.....July 1, 1899
($1,000 annually) to July 1, 1907.
4s, ..., $4,000.....Aug. 1, 1899
($1,000 annually) to Aug. 1, 1902.
4s, ..., $4,500.....Nov. 1, 1899
($1,000 due y'rly) to Nov. 1, 1903.
4s, J&J, $10,000.....1899-1908

MISCELLANEOUS LOANS—
4s, M&S, 8,000.....Sept., '99-'02
4s, J&D, 2,000.....Dec. '99-'00

WATER CONSTRUCTION—
4s, J&J, $15,000.....Jan. 1, 1901
4s, J&J, 10,000.....July 1, 1901
4s, J&J, 95,000.....July 1, 1907
4s, J&J, 100,000.....July 1, 1908
4s, J&J, 120,000.....July 1, 1910
4s, J&J, 30,000.....July 1, 1912
4s, J&J, 68,000.....July 1, 1913
4s, J&J, 42,000.....Jan. 1, 1914
4s, J&J, 10,000.....Jan. 1, 1915
4s, J&J, 19,000.....Jan. 1, 1916
4s, J&J, 15,000.....July 1, 1916
3½s, J&J, 25,000.....July 1, 1905
4s, ..., 10,000.....Dec. 1, 1899

INTEREST is payable at the Nat. Bank of Redemption of Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1899.	*Jan.* 1, 1898.	*Jan.*, 1897.	*Jan.*, 1896.
Total debt	$1,706,550	$1,733,400	$1,626,000	$1,563,100
Sinking fund, etc	236,722	201,659	130,316	159,081
Net debt	$1,469,828	$1,531,741	$1,495,684	$1,404,019
Water debt (includ'd)	$571,500	$584,000	$549,000	$580,000
Water sinking fund	$134,163	$121,275	$77,330	$95,677

CITY PROPERTY.—The city owns property valued at $1,514,846 not including the water works, which cost $1,009,843.

ASSESSED VALUATION.—Real estate is assessed at about 75% of its value:

Years—	*Assessed Valuation* *Real.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000.
1898	$22,975,000	$3,118,000	$26,093,000	$16·50
1897	22,426,000	2,959,520	25,385,520	16·30
1896	21,299,200	2,500,360	23,799,560	16·00
1895	20,475,500	2,596,440	23,071,940	15·70
1890	15,167,000	2,090,475	17,257,475	15·10

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 31,914.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

LOANS— *When Due.*

PARK BONDS—
3½s g., ..., $100,000...1899-1908

WATER BONDS—
4s, M&N, $108,000.Nov. 1,'99 to '16
($6,000 due yearly.)
Bonded debt, Jan. 1, '99 $208,000

Tax valuation, real.....$3,971,694
Tax valuation, personal 3,559,726
Total valuation, 1898... 7,531,420
Tax rate (per M.) '98.... $8·00
Assessment is about actual value.
Population in 1890 was.....1,876

MARBLEHEAD.—This town is in Essex County.

LOANS— *When Due.*

ELECTRIC-LIGHT BONDS—
4s, J&J, $50,000.....July 1, 1924

REFUNDING BONDS—
4s, A&O, $37,000.....1899-1906
($5,000 due yearly on Oct. 1.)

TOWN NOTES—
4s, J&D, $8,000.....June 1, 1899
$4,000 due yearly) to June 1, 1900

LOANS— *When Due.*

WATER BONDS—
4s, M&N, $64,000...Nov. 1, '98-'18
4s, M&N, 26,000...May 1, '98-'19
4s, J&J, 28,500.Jan. 1, '99 to '20
4s, J&J, 58,000.July 1, '98 to '21
4s, J&D, 38,000.Dec. 1, '98 to '21

INTEREST on the electric-light and water-works bonds is payable at Boston; on the refunding bonds at Boston and Marblehead; on town notes at Marblehead.

BONDED DEBT on May 1, 1898, was $335,575; water debt (included), $214,500; floating debt, $30,000; total debt, $365,575' sinking fund, $3,112.

TAX VALUATION (about the same as actual value) has been:

Years—	*Assessed Valuation* *Real.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000
1898	$4,886,000	$753,000	$5,639,000	$19·20
1897	4,793,650	761,775	5,555,425	16·80
1896	4,735,600	800,068	5,535,668	20·20
1895	4,642,200	823,905	5,466,105	17·70
1891	4,213,800	832,032	5,045,832	21·40

POPULATION in 1895 was 7,664; in 1890 was 8,202.

MARLBOROUGH.—{EDW. J. PLUNKETT, Mayor. GEORGE SHURRON, Auditor.

This place is in Middlesex Co.; incorporated as a city in Jan., 1901.

LOANS— *When Due.*

CITY NOTES—
4s, M&S, $20,000.....Mar.,'00-'09

CITY NOTES—
4s, A&O, $6,000.....Oct. 1, 1899
($2,000 due yearly) to Oct. 1, 1901

GENERAL LOAN—A&B&D—
4s, J&D, $50,000.....June 1, 1915
4s, M&S, 15,000.....Sept. 1, 1905
4s, M&N, 1,000.....May 1, 1900
4s, M&N, 2,000.....May 1, 1901
4s, ..., 2,000..Oct., 1899-1900
4s, ..., 600.....Oct. 1, 1901

SEWER BONDS 1891—
4s, A&O, $125,000....Apr. 1, 1911
4s, J&J, 100,000....July 1, 1911
4s, M&S, 22,000....Sept. 1, 1914
4s, J&J, 20,000....July 1, 1918

SCHOOL NOTES—
4s, J&J, $62,000.....1899 to 1917
($3,000 annually 1898 to 1912, and $4,000 annually 1913 to 1917.)
4s, ..., $3,000.....Aug., 1899-'01

STONE CRUSHER NOTES—
4s, ..., $2,000..... Aug. 1, 1902

WATER BONDS—
4s, J&J, $50,000.....July 1, 1900
4s, M&N, 20,000.....May 1, 1904
4s, M&S, 125,000.....Sept. 1, 1912
4s, M&S, 75,000.....Sept. 1, 1913
4s, M&S, 30,000.....Sept. 1, 1921
4s. F&A, 150,000.....Aug. 1, 1922
4s, M&S, 80,000.....Sept. 1, 1924
4s, J&J. 24,000.....July 1, 1926
Total debt Aug. 1, 1898. $974,056
Sinking funds..... 213,422
Net debt Aug. 1, 1898... 760,634
Water debt (included)... 548,000
Tax valuation, real.....7,803,397
Tax valuation, personal..1,171,851
Total valuation 1898....8,975,248
Tax rate (per $1,000) '98...$19·00
Total valuation 1894 ..8,310,714
Assessment is 7-10 actual value.
Population in 1895 was.... 14,980
Population in 1890 was....13,805

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston.

WATER WORKS are self-supporting and the value of the city property is $1,280,66495.

MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.

This town is in Plymouth County. Bonds are tax exempt.

LOANS— *When Due.*

RAILROADS, &c.—
4s, F&A, $55,000....Feb. 12, 1901
Total debt Jan., 1899.... $55,000
Sinking fund..... 24,971
Net debt Jan., 1899..... 30,029
Float'g debt (additional) 2,000

Tax valuation, real.....$1,215,590
Tax valuation, personal 147,790
Total valuation 1898... 1,363,380
Tax rate (per $1,000) '98...$18·70
Assess't is about actual value.
Population in 1895 was.....1,762

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—W. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

WATER BONDS.
4s, J&J, $125,000....Jan. 1, 1919
Interest is payable in Boston.
Bonded debt Jan. 1,'99....$125,000
Floating debt..... 27,000
Total debt Jan. 1,'99..... 152,000
Sinking fund..... 32,775

Net debt Jan. 1, 1899.....$119,225
Tax valuation, real.....1,576,687
Tax valuation, personal. 656,297
Total valuation 1898.....2,232,984
Tot. tax (per $1,000) 1898 14·60
Population 1895 was.... 3,090
Population 1830 was.... 2,700

MEDFORD.—{L. H. LOVERING, Mayor. PARKER R. LITCHFIELD, Treasurer.

Medford is in Middlesex County.

LOANS— *When Due.*

PLAY-GROUND BONDS—
4s, J&J, $7,000 .....July 1, 1904
4s, J&D, 14,000 .....Dec. 1, 1914

PUBLIC BUILDING BONDS—
4s, J&J, $45,000.....July 1, 1913
4s, M&N, 56,000.....Nov. 1, 1914
4s, J&J, 6,000.....July 1, 1899
4s, J&D, 18,000..... 1901-1903
($6,000 due yearly n July 1.)
4s, J&J, $4,000.....July 1, 1904
4s, J&J, 4,000.....July 1, 1907
4s, J&J, 21,000.....July 1, 1908
4s, J&J, 26,000.....July 1, 1909
4s, J&J, 26,000.....July 1, 1911
4s, J&J, 26,000.....July 1, 1912
4s, J&J, 18,000.....July 1, 1915
4s, F&A, 90,000.....Aug. 1, 1918

SEWER BONDS—
4s, J&J, $20,000 ....July 1, 1905
4s, A&O, 10,000.....Oct. 1, 1905
4s, J&J, 12,000.....July 1, 1906
4s, A&O, 10,000.....Oct. 1, 1906
4s, J&J, 12,000.....July 1, 1907
4s, J&J, 10,000.....July 1, 1915
4s, A&O, 10,000.....Oct. 1, 1915
4s. F&A, 80,000 1916-1919
($20,000 due yearly on Aug. 1.)
4s, F&A. $75,000.....1920-1922
($25,000 due yearly on Aug 1.)
4s. F&A, $30,000.....Aug, 1, 1923
4s, J&J, 10,000.....July 1, 1924
4s, A&O, 10,000.....Oct. 1, 1924

SEWER BONDS—(Con.)—
4s, J&J, $20,000.....July 1, 1925
4s, J&J, 41,000.....July 1, 1926

MUNICIPAL LOAN BONDS—
4s, M&N, $200,000...May 1, 1917
4s, J&J, 100,000....Jan. 1, 1918

WATER-WORKS BONDS—
4s, J&J, $75,000.....July 1, 1900
4s, J&J, 125,000.....July 1, 1910
4s, J&J, 96,000.....1900-1923
($4,000 due yearly on Jan. 1.)
4s, A&O, $25,000.....Oct. 1, 1914
4s, A&O, 25,000.....Oct. 1, 1919
4s, J&D, 45,000.....Dec. 1, 1922
4s, J&J, 6,000.....July 1, 1916
4s, J&J, 6,000.....July 1, 1917
4s, J&J, 11,000.....July 1, 1918
4s, J&J, 15,000.....July 1, 1920
4s, J&J, 15,000.....July 1, 1921
4s, J&J, 36,000.....July 1, 1923
4s, M&N, 16,000.....May 1, 1923
Bonded debt May 1,'98.$1,577,881
Sinking funds..... 246,741
Water debt (included).. 500,000
Tax valuation, real.....16,592,000
Tax valuation, person'l 2,343,000
Total valuation 1898...18,935,000
(Property assessed at about market value.)
Tax rate (per $1,000) '98...$17·80
Population in 1890 was....11,079
Population in 1897 was....15,601

The Municipal Loan bonds were issued to take up the unfunded debt as it matures.

There is also a fund known as the Bradbury Fund, amounting to $11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Howard National Bank of Boston. All notes and interest on same are paid by City Treasury.

MELROSE.—{EDWIN C. GOULD, Auditor. GEORGE NEWHALL, Treasurer.

This town is in Middlesex County.

LOANS— *When Due.*

SEWER BONDS—
4s, J&D, $100,000...June 1, 1924
4s, J&D, 100,000...June 1, 1925
4s, J&J, 50,000...July 1, 1926
4s, J&D, 25,000...June 1, 1907
4s. J&D, 25,000...June 1, 1912
4s, J&D, 50,000...June 1, 1917

SCHOOL BONDS—
4s, F&A, $200,000...Feb. 24, 1916

TOWN HALL (renewal)—
4s, M&S, $45,000.....Sept. 1, 1912

WATER WORKS—
4s, M&N, $37,000.....Nov. 1, 1905
4s, M&N, 50,000.....May 1, 1907
4s, J&J, 20,000.....1899 to 1900
($10,000 due yearly.)
4s, M&N, 25,000.....May 1, 1912
4s, M&S, 37,000.....Sept. 1, 1912

WATER WORKS—(Con.)
4s, ..., $50,000.....Oct. 1, 1913
4s, ..., 38,000.....July 1, 1925
Bonded debt Jan. 1, '99. $852,000
Floating debt..... 98,362
Total debt Jan. 1, 1899. 950,362
Total assets..... 209,700
Net debt Jan. 1, 1899.... 740,662
Water debt, included.... 257,000
Sewer debt, included.... 350,000
Total value town prop'ty. 572,225
Tax valuation, real.....11,750,895
Tax valuation, personal. 724,249
Tax valuation 1898... 12,475,144
Total tax (per 1,000) 1898..$16·70
Assessment same as actual value.
Population in 1890 was.....8,519
Population in 1898.....12,630

INTEREST is payable at the Shoe & Leather Nat. Bank, the Eliot National Bank of Boston and the Melrose National Bank of Melrose.

METHUEN.—JOSEPH S. HOWE, Town Clerk.

This town is in Essex County.

LOANS— *When Due.*

WATER BONDS—
4s, M&N, $100,000....May 1, 1924
4s, F&A, 50,000.....1904-1924
4s, A&O, 25,000.....Oct. 1, 1925
4s, ...; 21,000....Feb. 1, 1928

TOWN NOTES—
6s, ..., $11,950.On demand.
4½s, J&D, 8,000.Dec. 1, 1903
4s, M&N, 5,500.June 1, 1899
4s, M&N, 7,500..May 29, 1900
4s, J&J, 6,000..July 15, 1902
4s, J&J, 9,000...July 1, 1905

SCHOOL HOUSE NOTES—
4s, F&A, $18,800..... 1906-1908

BRIDGE NOTES—
4s, F&A, $4,500.....1908
Bonded debt Aug. 10,'98. $196,000
Floating debt..... 68,750
Total debt..... 264,750
Sinking fund..... 9,000
Net debt Aug. 10, 1898.. 255,750
Tax valuation, real.....3,186,060
Tax valuation, personal. 918,048
Total valuation 1898.....4,104,108
Assessment about ¾ actual value.
Total tax (per $1,000) '98..$16·80
Population in 1895 was.....5,690
Population in 1890 was.....4,814
Population in 1897 (est.).....6,400

INTEREST on the bonds is payable at the National Bank of Redemption, Boston; on the town notes, at the Treasurer's office.

MIDDLEBOROUGH.—A. H. EATON, Treas.

This town is in Plymouth County. The town of Middleborough and the Fire District of Middleboro are distinct organizations.

LOANS— *When Due.*

IMPROVEMENT BONDS—
4½s, J&J, $5,200....July 25, 1899
4½s, J&D, 5,055...Dec. 18, 1900

LIGHT BONDS—
4s, ..., $71,000..Nov. 1, '98-1923
4s, ..., 4,000..Nov. 1, '99-1906
....., .., 10,000.....Nov., '04-'05

LOANS— *When Due.*

RAILROAD LOAN—
4s, M&N, $20,000.....Nov. 1, 1918
($5,000 due yearly) to Nov. 1, 1921

SEWER LOAN—
4s, M&N, $5,000.....Nov. 1, 1901
4s, M&N, 25,000.....Nov. 1, 1907
($5,000 due yearly) to Nov. 1, 1911

WATER BONDS (FIRE DISTRICT)—
4s, M&N, $61,500....1899 to 1923
Int. paid by Middleboro Sav. Bank.
Population in 1896 (est.).....7,000
Population in 1895 was.....6,692
Population in 1890 was.....6,065

TOTAL DEBT, ETC.—Total debt of the town March, 1899, was $175,255.

The Fire District on Jan. 1, 1899, owed $61,500 on account of water works; sinking fund, $4,016.

ASSESSED VALUATION, ETC.—In 1898 the assessed valuation of real estate was $3,321,673; personal property, $466,435; total, $3,788,108; total tax rate (per $1,000) $19·00.

Valuation of Fire District in 1899: Real estate, $2,351,035; personal property, $313,605; total, $2,664,640; tax rate, $1·65 per M., in 1898.

MIDDLESEX CO.—

County seats are Lowell and Cambridge.

LOANS— *When Due.*

BUILDING BONDS—
4s, J&D, $80,000.....Dec. 1, 1899
($10,000 due yearly to Dec. 1, '08.)
4s, ..., $170,000.....1907-1924
4s, J&D, 70,000....1899 to 1905
($10,000 yearly on Dec. 1.)
3½s, ..., $24,000.....1899-1902
($8,000 yearly on Dec. 1.)
4s, J&D, $200,000....Dec. 1, 1906
($20,000 due yearly) to Dec. 1, '15.

COURT HOUSE BONDS—1895—
4s, J&D, $100,000...1923 to 1932
($10,000 yearly on Dec. 1.)
4s, J&D, $70,000.....1899-1905
($10,000 due yearly on Dec. 1.)
Notes.....$88,000....1899-1902
Total debt Jan. 1, 1898..$790,000
Tax valuation 1898...492,304,679
County tax (per $1,000).....$0·81
Population in 1895 was...499,248
Population in 1890 was...431,167

INTEREST on the building and improvement notes is payable at the office of the County Treasurer; on the Court House bonds by the Beacon Trust Company, Boston.

MILFORD.—CLIFFORD A. COOK, Treasurer.

This city is in Worcester Co. Property assessed about actual value.

LOANS— *When Due.*

REFUNDING (gold notes)—
4½s, M&N, $28,500.Sept. 15, 1899
($5,700 due y'rly) to Sept. 15, 1903
4s, ..., $25,000....1904 to 1907
($6,250 annually.)

SCHOOL (gold notes)—
4s, A&O, $10,000.....Oct. 5, 1899
($2,000 due yearly) to Oct. 5, 1903

Bonded debt Feb. 1, '99.. $83,500
Tax valuation, real.....4,471,600
Tax valuation, personal.1,027,675
Tax valuation 1898..... 5,499,275
Total tax (per $1,000) '98.. $17·50
Population in 1898 (est.)... 10,500
Population in 1890 was..... 8,780

INTEREST is payable at the Milford Savings Bank.

MONSON.—This town is in Hampden County.

LOANS— *When Due.*

WATER-WORKS BONDS—
4s, M&S, $4,000..... 1899-1902
($1,000 yearly on Sept. 1.)
4s, M&S, $18,000.....1903 1911
($2,000 yearly on Sept. 1.)
4s, M&S, $33,000.....1912-1922
($3,000 yearly on Sept. 1)

Bonded debt Jan. 1, '99. $55,000
Assessed valuation, real.1,247,330
Assessed valuation, per'l. 487,383
Total valuation 1898....1,734,713
Assessment at "fair cash value."
Tax rate (per $1,000) 1898..$16·50
Population in 1890 was.....3,650
Population in 1899 (est.).....3,746

MONTAGUE.—This town is in Franklin County.

All the loans are exempt from taxation. The Turners Falls Fire District is a part of the town, but has a separate debt of $80,000 for water purposes. See Turners Falls. The town debt is as follow:

LOANS— *When Due.*

SEWER BONDS—
4s, J&D, $50,000.....June 1, 1905
Bonded debt Feb. 1, 1899. $50,000
Sinking fund May 1, 1898.. 29,796
Net debt May 1, 1898..... 20,204
Tax valuation, real.....2,918,161

Tax valuation, personal. $819,595
Total valuation 1898.....3,737,756
Assessment about ⅔ actual value.
Total tax (per $1,000) '98...$20·20
Population in 1895 was.....6,054
Population in 1890 was.....6,296

INTEREST on the sewer bonds is payable at the National Bank of the Commonwealth, Boston, Mass.

NATICK.—This town is in Middlesex County.

LOANS— *When Due.*

SEWER BONDS—
4s, J&J, $17,000....July 15, 1926
218,000.....1915-1927
Water bonds, $50,447..1899-1908

Total debt Mar. 11, 1898 $361,302
Tax valuation 1898.... 5,781,200
Total tax per $1,000 1898..$22·40
Population in 1895 was 8,814
Population in 1890 was.....9,118

NEEDHAM.—{LEVI LADD, Treasurer. {THOMAS SUTTON, Clerk.

This town is in Norfolk County.

LOANS— *When Due.*

WATER DEBT—
2½s to 4s, $162,000.....Various
Issued in anticipation of taxes.

SCHOOL DISTRICT BONDS—
3½s, ..., $26,500.....1899-1916
($1,500 yearly.)

Total debt Jan. 1, 1899.. $188,500
Tax valuation, real.....2,925,420
Tax valuation, personal. 371,280
Total valuation 1898....3,296,700
Assessment about ½ actual value.
Total tax (per $1,000) '98..$15·80
Population in 1895 was.....3,511
Population in 1890 was.....3,035

NEW BEDFORD.—{CHAS. S. ASHLEY, Mayor. {JAS. H. HATHAWAY, Treas'r.

This city is in Bristol County.

LOANS— *When due.*

CITY IMPROVMENT (reg. & cou.)—
6s, A&O, $100,000...Oct. 1, 1899
($10,000 due yearly) to Oct. 1, 1908
6s, A&O, 12,000...Oct. 1, 1909
6s, A&O, 28,000...Oct. 1, 1910
4s, A&O, 25,000...Apr. 1, 1900
4s, A&O, 73,000...Apr. 1, 1901
4s, A&O, 50,000...Apr. 1, 1902
4s,g, A&O, 162,000g..Apr. 1, 1903
4s, A&O, 89,000...Apr. 1, 1904
4s,c., A&O, 24,000...Apr. 1, 1905
4s,g, M&S, 172,000g.Mar. 1, 1907
3½s,g. F&A, 62,000..Mar. 1, 1908
3½s,gF&A,108,000. Feb. 1, 1909

PARK BONDS (reg.)—
4s, A&O, $100,000....Apr. 1, 1942

SEWER BONDS (reg.)—
4s, A&O, $35,000....Oct. 1, 1908
4s, A&O, 43,000....Apr. 1, 1909
4s, A&O, 48,000....Apr. 1, 1910
4s, A&O, 57,000....Apr. 1, 1911
4s, A&O, 100,000....Apr. 1, 1912
4s, A&O, 108,000....Apr. 1, 1913
4s, A&O, 32,000....Apr. 1, 1914
4s, A&O, 58,000....Apr. 1, 1925
4s,g.,M&S, 69,000 g..Mar. 1, 1927

SEWER BONDS (reg.)—(Con.)—
3½s, A&O,$30,000....Apr. 1, 1906
3½s, A&O, 30,000....Oct. 1, 1906
3½s, A&O, 15,000....Apr. 1, 1907
3½s,g.F&A,35,000....Mar. 1, 1928
3½s,g,F&A,33,000....Feb. 1, 1929

SCHOOL & PUBLIC BLDG. BONDS—
4s.g.,M&S, $128,000 g.Mar. 1, 1917
3½s.g.,F&A. 92,000...Mar. 1, 1918
3½s.g,F&A,30,000. ..Feb. 1, 1919

WHARF BONDS—
4s, M&N, $52,000 g...May 1, 1927

WATER LOAN (reg. & cou.)—
7s, A&O, $100,000....Oct. 1, 1900
($10,000 due ye'rly) to Oct. 1, 1909
6s, A&O, $20,000....Oct. 1, 1899
6s, A&O, $100,000....Oct. 1, 1905
($20,000 due ye'rly) to Oct. 1, 1909
5s, A&O, $100,000....Oct. 1, 1900
($20,000 due ye'rly) to Oct. 1, 1904
4s, A&O, $20,000....Apr. 1, 1918
4s, A&O, 120,000....Apr. 1, 1924
4s, A&O, 200,000....Dec. 15, 1924
4s, g, A&O, 400,000g.Apr. 1, 1926
4s, g, J&J, 400,000 g. Jan. 1, 1927
4s, g, J&J, 200,000 g Jan. 1, 1927

The 4 per cent improvement bonds due in 1903 and the water bonds due in 1926 payable in gold if demanded.

INTEREST on the 7 and 6 per cent water bonds is payable at Boston; on all others at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows New Bedford's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's park debt on the dates indicated.

	Feb. 1, 1899.	*Feb.* 1, 1898.	*Mar.* 1, 1897.	*Jan.* 1, 1896.
Total debt.....	$3,722 000	$3,696,000	$3,520,000	$2,167,000
Sinking funds...	651,979	530,217	463,175	373,201
Net debt....	$3,070,021	$3,165,783	$3,056,825	$1,793,799
Water debt, incl. above.....	$1,660,000	$1,780,000	$1,800,000	$720,000
Park and wharf debt incl. above	$152,000	$120,000	$100,000	$100,000

The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit.

The municipal sinking fund receives yearly about $90,400 and the water sinking fund $26,700.

CITY PROPERTY.—City's water-works valued at $1,300,000.

ASSESSED VALUATION.—The city's assessed valuation (which is the same as actual value) and tax rate have been as follows:

	Assessed Valuation.			
Years.	*Real.*	*Personal.*	*Total.*	*Rate of Tax per $1,000*
1899.....	$35,871,525	$21,480,601	$57,352,126	$19·20
1897.....	35,595,820	22,575,978	58,171,798	16·20
1896.....	33,920,700	22,360,417	*56,034,917	15·40
1895.....	31,984,150	20,658,583	52,642,733	15·40
1890.....	20,041,500	16,818,254	36,869,754	16·30
1880.....	13,138,400	13,137,519	26,275,919	15·70

* Less remittances by assessors.

POPULATION.—In 1895 population was 55,316; in 1890 it was 40,733; in 1880 it was 26,845; in 1899 it is estimated at 60,000.

NEWBURYPORT.—{THOS. HUSE, Mayor. {J. V. FELKER, Treasurer.

This city is in Essex County. The city owns the option of purchasing the water works, now in the hands of a private corporation.

LOANS— *When Due.*

ARMORY BONDS—
3½s, M&S, $8,200....$2,000 yearly

CITY BONDS—
4s, J&J, $65,000.....July 1, 1908
4s, J&J, 90,000.....July 1, 1911
4s, A&O, 25,000.....Apr. 1, 1913

SEWER BONDS—
4s, M&S, $107,500....Sept. 1, 1919

SCHOOL BONDS—
4s, M&S, $4,500.....$1,500 yearly
B. & M. RR. 4s, $71,661 ...demand
Notes, 4s, $15,000....Mar. 1, 1899

Tem. loan, 3s, $90,090 .....
Trust bonds, 4-4½s, $79,750..dem.
Bonded debt Jan. 1, '99.. $556,714
Sinking funds, etc..... 178,428
Net debt Jan. 1, 1899.... 378,286
Assessed valuation, real.7,210,800
Assessed valuation, per'l.2,529,590
Total valuation 1898....9,740,390
Assessment about ¾ actual value.
Tax rate (per $1,000) 1898.$16·10
Population in 1890 was.....13,947
Population in 1895 was.....14,554

PAR VALUE coupon bonds are for $1,000 each.

INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.

NEWTON.—{EDWARD B. WILSON, Mayor. {SETH A. RANLETT, Treasurer.

The city is situated in Middlesex County. Newton is one of the few Northern cities having tax-receivable coupons attached to any of its bonds. See below.

LOANS— *When Due.*

BOULEVARD BONDS—
4s, J&D, $100,000...June 1, 1914
4s, A&O, 80,000...Oct. 1, 1914
4s, A&O, 80,000...Apr. 1, 1915
4s, M&N, 100,000...Nov. 1, 1915
4s, J&J, 100,000...July 1, 1916
4s, M&N, 40,000...May 1, 1917

CITY NOTES—
4s, J&J, $9,250....July 8, 1903
4s, M&N, 14,000....Nov. 28, 1903
4s, J&D, 22,826....Nov. 28, 1903

DRAINS AND CULVERTS—
4s, J&D, $13,687....June 16, 1904
4s, J&J, 10,000....July 7, 1904
4s, A&O, 11,000....Oct. 1, 1904
4s, M&N, 10,000....Nov. 30, 1904
4s, J&D, 13,000....Dec. 18, 1904
4s, J&D, 29,000....June 1, 1914
4s, A&O, 7,500....Apr 1, 1917

ENGINE HOUSE LOAN—
4s, J&J, $10,500....July 1, 1906

HIGHWAY LOANS—
4s, A&O, $16,500....Oct. 1, 1903
4s, F&A, 7,900....Feb. 16, 1904
4s, A&O, 5,800 Apr. 13, 1904
4s, A&O, 6,500....Oct. 1, 1905
4s, J&J, 4,600....Jan. 1, 1905
4s, F&A, 25,000....Feb. 1, 1915
4s, A&O, 52,000....Apr. 1, 1915
4s, J&D, 10,000....Dec. 26, 1915
4s, M&N, 80,000....May 1, 1936

HIGHWAY STABLE LOANS—
4s, F&A, $13,000....Aug. 1, 1903
4s, F&A, 8,000....Feb. 16, 1904

MISCELLANEOUS LOANS—
4s, M&S, $5,550....Mch. 1, 1900
4s, J&D, 9,000 ...Dec. 1, 1904
4s, M&N, 11,000....May 1, 1905
4s, J&D, 30,000....Dec. 1, 1907
4s, J&D, 10,000....June 1, 1908
4s, M&S, 5,000....Sept. 1, 1903

PARK BONDS—
4s, A&O, $25,000....Apr. 1, 1908

SCHOOL LOANS—
4s, J&D, $50,000....June 1, 1914
4s, J&J, 9,000....July 1, 1914
4s, A&O, 60,000....Apr. 1, 1915
4s, F&A, 75,000....Aug. 1, 1915

LOANS— *When due.*

SCHOOL LOANS—(Con.)—
4s, J&D, $50,000....Dec. 1, 1916
4s, J&J, 100,000....Jan. 1, 1917
4s, M&S, 50,000....Sept. 1, 1917
4s, Jan., 15,000....July 1, 1918
4s, F&A, 35,000...Feb. 1, 1918

SEWER BONDS—
4s, A&O, $5,000....Oct. 1, 1900
4s, A&O, 10,000....Oct. 1, 1901
4s, A&O, 20,000....Oct. 1, 1902
4s, A&O, 250,000....Apr. 1, 1911
4s, A&O, 200,000....Apr. 1, 1912
4s, F&A, 100,000 ...Aug. 1, 1923
4s, J&J, 100,000....Jan. 1, 1924
4s, A&O, 125,000....Oct. 1, 1924
4s, J&J, 70,000....July 1, 1926
4s, M&N, 100,000....May 1, 1927
4s, M&S, 50,000....Sept. 1, 1928

SEWER NOTES—
4s, J&D, $20,000....Dec. 2, 1925
4s, J&D, 98,000....Dec. 1, 1922
4s, J&D, 21,000....Dec. 15, 1922
4s, J&D, 50,000....Dec. 2, 1925

WATER LOANS—
6s, J&J, $600,000....July 1, 1905
5s, J&J, 250,000....July 1, 1906
4s, A&O, 100,000....Oct. 1, 1910
4s, A&O, 100,000....Apr. 1, 1914
4s, A&O, 100,000....Oct. 1, 1917
4s, A&O, 100,000....Oct. 1, 1918
4s, A&O, 250,000....Oct. 1, 1920
4s, A&O, 100,000 . Apr. 1, 1921
4s, A&O, 100,000....Apr. 1, 1922
4s, F&A, 50,000....Aug. 1, 1923
4s, A&O, 75,000....Apr. 1, 1924
4s, F&A, 60,000....Aug. 1, 1925
4s, J&J, 70,000....July 1, 1926
4s, J&J, 45,000....July 1, 1927
4s, M&S, 75,000....Mch. 1, 1928

WASHINGTON STREET LOAN—
4s, F&A, $300,000....Aug. 1, 1935
4s, F&A, 200,000....Feb. 1, 1936
4s, J&J, 60,000....July 1, 1936
4s, J&D, 100,000....Dec. 1, 1936
4s, M&S, 100,000....Sept. 1, 1937
4s, J&D, 50,000....Dec. 1, 1937
4s, M&S, 50,000....Nov. 1, 1938

PAR VALUE OF BONDS.—All the bonds are for $1,000.

INTEREST payable at Nat. Bank of the Commonwealth, Boston, or in Newton.

TOTAL DEBT, SINKING FUNDS, ETC.—

	1899.	1898.	1897.	1896.
Municipal debt.	$3,498,613	$3,272,113	$2,925,613	$2,283,613
Water debt.....	2,075,000	2,000,000	1,955,000	1,885,000
Total debt.....	$5,573,613	$5,272,113	$4,880,613	$4,168,613
Sinking fund.....	1,279,812	1,099,407	888,446	757,582
Net debt Jan. 1...	$4,293,801	$4,172,706	$3,992,166	$3,411,031

The sinking fund receives yearly about $130,000 and is all invested in the city's own securities.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being at about market value:

Years—	Assessed Valuation.— Real.	Personal.	Total.	Rate of Tax per $1,000.
1898	$43,419,650	$11,883,800	$55,303,450	$16·20
1897	41,550,350	10,471,650	52,022,000	16·20
1896	39,223,450	10,728,375	49,951,825	16·60
1895	36,887,950	10,513,394	47,401,344	14·60
1893	31,786,200	10,067,600	41,853,800	14·80
1880	17,718,270	7,481,830	25,200,100	14·00

Tax rate in 1898 included city tax proper, $15·13; State tax, $0·37; county tax, $0·71; total, $16·20 per $1,000.

TAX-RECEIVABLE COUPONS.—The water bonds and school, municipal, sewer, park and stable bonds for $1,377,000 carry tax-receivable coupons.

POPULATION.—In 1890 population was 24,379; in 1880 it was 16,995; in 1870 it was 12,825. By State Census in 1895 was 27,590.

NORFOLK COUNTY.—Chas. H. Smith, Treas.

Dedham is the county seat.

NOTES—	When Due.
3½s, ..., $90,000...	1899-1904
($15,000 yearly on June 26.)	
Total debt Jan. 1, 1899..$100,000	
Assessed valuat'n '98.198,023,140	
Population 1890.....	..118,950
Population 1898.....	134,819

NORTH ADAMS.—{H. T. CADY, Mayor. {JAS. W. HARDENBERGH, Treas.

This city is in Berkshire County.

Refunding Loans.	When Due.
3½s, ..., $30,000	Dec., 1899-01
3½s, g,..... 30,000	July, 1899-04
4s, ... 30,000	July 27, 1899
School Loans—	
4s, ..., $10 000	Oct. 1, 1902
3½s ...., 4 500	July 1, '99-04
3½s, g,..... 2,500	July 1, 1908
3½s, g,..... 16,000	July 1, 1908
4s, ..., 3,000	July 1, 1905
Sewer Loans—	
4s, ..., 26 000	May 1,'99-11
3½s, g,..... 30,000	June 1,'99-28
Sundry Loans—	
3½s, g, $130,666 68	June 1, '99-26
3½s, 28,000	June 1,'99-26
3½s, g, 193,333 34	Mar., 1899-26
3½s, g, 12,500	Aug., 1899-08

Permanent Improvement Loans—	When Due.
3½s, g, A&O, $36,000	Oct., '99-02
3½s, g, A&O, 25,000	June, '99-03
Water Loans—	
3½s, ..., $80,'00	June, '99-12
3½s, ..., 168,000	July, '99-19
3½s, g, ..., 120,250	July, '99-25
3 6/10s, g,...., 37,000	July, '99-35
3½s, g, .., 28,500	June, '99-36
3½s, g, ..., 36,000	Oct., '99-02
Temporary loan, $50,000.	Oct. 3,'99
Bonded debt Dec. 1,'98.	$1,046,250
Water debt (inc.).....	469,750
Tax valuation, real.....	$7,557,650
Tax valuation, personal	1,833,025
Tax valuation 1894....	9,390,675
Tot. tax (per $1,000) '98	21·80
Population in 1899 (est.)...	22,000
Population in 1890 was.....	16,074

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.—{JOHN L. MATHER, Mayor. {GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS—	When Due.
Bridge Notes—	
4s, M&N, $26,750.	May 15, 1901
Grade Crossing Bonds—	
4s, ..., $40,000	Aug. 1, 1899
Railroad Loan—	
4s, M&N, $74,000	May 1, 1904
School Bonds—	
4s, J&J, $50,000	Jan. 1, 1915
4s, J&J, 2,400	July 1, 1899
4s, M&N, 15,000	Nov. 1, 1907
4s, J&J, 7,200	June 16, 1900
Sewer Loans—	
4s, M&N, $12,500	Nov. 15, 1899
4s, J&J, $156,000	July 1, 1902
Grade Crossing Bonds—	
3½s, J&J, $30,000	Jan. 1, 1899

Water Bonds—	When Due.
4s, M&N, $12,000 g.	May 6, 1899
($6,000 due semi-an.)	to Nov. 6, 1899
4s, A&O, $50,000	Oct. 1, 1900
4s, M&N, $100,000	May 1, 1909
Temporary loan Dec.'99.	$50,000
Total debt Jan. 1, 1899	555,850
Sinking fund assets.....	38,005
Net debt Jan. 1, 1899....	517,845
Water debt included.....	162,000
Assessed valuation, real.	9,500,061
Assessed valuation, pers.	2,134,860
Total valuation 1898...	11,634,921
Assessm't about 80% actual valu	
Tax rate (per $1,000) 1898.	$15 5
Population 1890.....	14,99
Population 189·(estimated)	17,000

NO. ATTLEBOROUGH.—

This place is in Bristol County.

LOANS—	When Due.
Electric Light Bonds—	
4s, J&J, $50,000.....	1924
Water Bonds—	
4s, J&J. $227,000....	1899 to 1923
Tot. bond debt May 1,'98.	$276,000
Sinking fund	77,397
Net debt May. 1, 1898...	$198,603
Interest payable in Boston.	
Tax valuation in 1898.	$3,819,860
Total tax per $1,000 1898..	$21·40
Population in 1895 was.....	6,576
Population in 1890 was.....	6,727

NORTHBOROUGH.—Chas. H. Rice, Treas.

This town is in Worcester County.

LOANS—	When Due.
New School House Loans—	
4s, M&N, $2,000.....	Nov. 19, 1899
Water Loan—	
4s, F&A, $50,000....	Aug. 8, 1902
4s, fund. loan, $2,000.	Aug. 20, 1900
Interest is payable at Worcester.	
Bonded debt Feb. 1, 1899..	$54,000
Floating debt.....	3,000
Total debt.....	$57,000
Sinking fund.....	27,444
Net debt Feb. 1, 1899.....	29,556
Tax valuation, real.....	998,955
Tax valuation, personal..	$236,760
Total valuation 1898...	1,235,715
Total tax (per $1,000) 1898.	$17·00
Population in 1899 (est) was	2,000
Population in 1890 was.....	1,953

NORTH BROOKFIELD.—Geo. R. Hamant, Treasurer.

Bonded debt Feb. 1, '99.	$138,500
Floating debt.....	5,000
Total debt Feb. 1, 1899..	143,500
Water debt (included)...	100,000
Assessed valuation, real.	1,615,585
Assessed valuation, pers.	$216,993
Total valuation 1898....	1,832,578
Tot. tax rate (per $1,000) '98.	$22·50
Population in 1890 was.....	3,871
Population 1898 (estimated)	4,800

NORWOOD.—{CHARLES E. POND, Treasurer. {EDGAR L. BIGELOW, Clerk.

The town is in Norfolk County.

LOANS—	When Due.
Water Bonds—	
4s, F&A, $55,000.....	Aug. 1, 1901
($10,000 each fifth yr. until paid.)	
4s, J&D, $23,000.....	June 1, 1901
4s, ... 7,000.....	1917
($5,000 each fifth year until paid.)	
Int. paid by N. E. Tr. Co., Boston.	
Bonded debt May 1, 1898.	$85,000
Floating debt.....	$33,382
Total debt May 1, 1898.	118,382
Sinking funds.....	13,529
Net debt May 1, 1898..	104,853
Tax valuation 1898	4,000,012
Tot. tax (per $1,000) '98	$19 30
Assessment abt. 90% actual value.	
Population in 1895 was.....	4,574
Population in 1890 was.....	3,733

ORANGE.—T. Wesley Bridge, Treasurer.

This town is in Franklin County.

LOANS—	When Due.
Water Bonds—	
4s, M&S, $134,000..	$1,000 yearly.
Sewer Bonds—	
4s, M&N, $49,000....	2,000 yearly.
Refunded Debt—	
4s, F&A, $3,100.....	775 yearly.
School House Loans—	
4s, F&A, $33,920...	part yearly.
Bonded debt Feb. 1, '99	$183,000
Floating debt.....	$32,347
Total debt Feb. 1, 1899.	215,347
Water debt (incl. above)	134,000
Tax valuation, real.....	2,384,805
Tax valuation, pers'n'l.	474,045
Total valuation 1898..	$2,858,850
Assessment about actual value.	
Total tax (per $1,000) '98	$20 00
Population in 1895 was.....	5,361
Population in 1890 was.....	4,568

INTEREST on the water bonds is payable at the Orange National Bank and at the office of the Town Treasurer; on the sewer bonds at the National Hide & Leather Bank, Boston, and the Orange National Bank; on all other loans at the Town Treasurer's office.

PEABODY.—This town is in Essex County.

LOANS—	When Due.
Electric Light Bonds 1892—	
4s, J&D, $40,000.....	June 1, 1922
Refunding Water Bonds—	
4s, M&N. $48,000.....	1899-1910
($4,000 annually)	
Town notes, &c.....	$87,700
Interest paid at City Treasury.	
Total debt Jan. 15, 1898	$214,340
Water debt (included)..	61,00
Net debt March 1, 1899	123,81
Tax valuation 1898....	7,583,90
Total tax (per $1,000) '98..	$17·4
Assesment same as actual value.	
Population in 1895 was.....	10,510
Population in 1890 was.....	10,158

PITTSFIELD.—{W. W. WHITING, Mayor. {E. H. KENNEDY, Treasurer.

Pittsfield is in Berkshire County. It became a city in 1890. The sewer debt, included in total below, is outside of the debt limit.

LOANS—	When Due.
Water Loans—	
4s, M&N, $45,000.....	Nov. 1, 1908
4s, M&N, 50,000.....	May 1, 1916
4s, M&S, 75,000...	$5,000 yearly
4s, ... 90,000...	1899 to 1907
Sewer Bonds, 1893—	
4s, J&D, $200,000 g.	June 1, 1899
($10,000 due y'rly) to June 1, 1918	
Notes, 4s, 20,000.....	Demand.
School Bonds—	
4s, M&N, $190,000.....	1899-1914
($10,000 annually on May 15.)	
City's bonds all payable in gold	
Temporary loan Nov. '99.	.75,000
Bonded debt Mch. 1, '99	$650,000
Floating debt Sept. 1, '98.	97,900
Total debt Sept. 1, 1898.	747,900
Water debt (included)..	260,000
Tax valuation, real.....	11,478,550
Tax valuation, personal	3,313,196
Total valuation 1898...	14,791,746
Total tax (per $1,000) '98..	$17·80
Population in 1898 was....	24,000
Population in 1890 was....	17,261

INTEREST on the water bonds due in 1908 is payable at Pittsfield; on all other bonds at Boston.

PROVINCETOWN.—Seth Smith, Treasurer.

This town is in Barnstable County.

LOANS—	When Due.
School Bonds—	
4s, J&D, $10,000	June 1,'99 to 1903
($2,000 due yearly.)	
Water Bonds—	
4½s, J&D, $50,000	June 1,'99 to 1923
($2,000 due yearly.)	
4s, A&O, $8,000	June 1,'99 to 1902
($2,000 due yearly.)	
Total bond. debt Jan. 1,'99.	$73,167
Floating debt.....	$14,650
Total debt Jan. 1, 1899..	87,817
Assets.....	16,924
Net debt Jan. 1, 1899...	70,893
Water debt (included)...	60,000
Tax valuation, real.....	1,167,300
Tax valuation, personal.	690,271
Total valuation, 1898...	1,857,571
Tax rate (per $1,000) '98.	$18·00
Population 1899 (est.)..	4,555

QUINCY.—{H. A. KEITH, Mayor. {JOHN O. HALL, Auditor.

This city is in Norfolk County.

LOANS—	When Due.
Bridges, 4s, J&J., $2,000	July 1, '99
Parks, g..... 45,000	'99 to '23
School 4s, ... 60,000	'99 to '06
($7,500 due yearly on July 1.)	
Street 4s, J&J.. $70,155	'99 to '04
Mun'l debt 3½ & 4 187,500	'99-'08
Street 4s,.. 16,000.	July '99 '07
Sewer 4s, M&N 217,000	'99 to '37
($5,500 due yearly.)	
Sewer 4s, A&O, $97,500.	1899-'37
($2,500 yearly on Oct. 1.)	
Water $890,000	'99 to '27
do. 4s, M&N 29,000	'00 to '28
($1,000 annually on Apr. 1.)	
Total debt Jan. 1, 1899	$1,350,505
Tax valuation, real....	$16,812,825
Tax valuation, personal	2,424,007
Tax valuation 1898 ...	19,236,832
Tax rate (per $1,000) '98...	$18·00
Population in 1896 (est.)...	22,562
Population in 1890 was....	16,723
Population in 1880 was....	10,570

INTEREST is payable at Nat. Bank of the Commonwealth, Boston.

RANDOLPH.—Joseph T. Leahy, Treasurer.

This town is in Norfolk County.

LOANS—	When Due.
Water Works—	
4s, A&O, $10,000.....	Apr. 1, 1902
4s, A&O, 20,000.....	Apr. 1, 1907
4s, A&O, 20,000.....	Apr. 1, 1912
4s, A&O, 40,000.....	Apr. 1, 1917
4s, M&N, 20,000.....	May 1, 1918
4s, J&J, 25,000.....	July 1, 1922
4s, J&J, 8,000.....	July 1, 1926
Interest payable at Boston.	
Bonded debt Jan. 1, 1898.	$143,000
Floating debt and accid't	$45,196
Total debt.....	188,196
Sinking funds, etc.....	37,968
Net debt Jan. 1, 1898....	150,228
Tax valuation, real.....	1,615,400
Tax valuation, personal.	260,050
Total valuation 1898....	1,875,450
Assessment is about actual value	
Total tax (per ($1,000) '98..	$19·80
Population in 1895 was.....	3,694
Population in 1890 was.....	3,946

READING.—E. N. Hunt, Auditor.

This town is in Middlesex County.

LOANS—	When Due.
Electric-Light Bonds—	
4s, A&O, $6,000.....	Oct. 1, 1899
($1,000 due yearly) to Oct. 1, 1904	
4s, A&O, $40,000.....	Oct. 1, 1905
($2,000 due yearly) to Oct. 1, 1924	
4s, May, $11,200.....	May 1, 1899
($1,400 due yearly) to May 1, 1906	
School Bonds—	
4s, F&A, $2,000.....	1899 to 1900
($1,000 due yearly.)	
4s, F&A, $16,000....	1901 to 1908
($2,000 yearly on Aug. 1.)	
4s. F&A. $21,000....	1909 to 1915
($3,000 due yearly.)	
4s, Mar., $5,000.....	Mar. 9, 1901
4s, May, $6,000.....	May 1, 1899
($2,000 due yearly) to May 1, 1901	
Water Bonds—	
4s, J&D, $119,000...	1899 to 1915
($7,000 yearly on June 1.)	
4s, J&D, $94,000...	1916 to 1922
($12,000 yearly on June 1.)	
4s, J&D, $10,000.....	June 1, 1923
4s, J&D, 2,000	June 1, 1924
Interest payable in Boston.	
Tem. loan, Nov. 1899.....	40,000
Bonded debt Jan. 1, '99..	$327,200
Floating debt.....	39,209
Total debt Jan. 1, 1899 ...	366,409
Tax valuation, real.....	3,646,641
Tax valuation, personal.	397,798
Total valuation 1898....	4,044,439
Assessment about actual value.	
Total tax (per $1,000) '98...	$18·00
Population in 1895 was.....	4,710
Population in 1890 was.....	4,088

REVERE.—G. Arthur Tapley, Treasurer.

This town is in Suffolk County.

LOANS—	When Due.
School Loan—	
4s, ..., $90,000.....	1899 to 1916
Sewer Loan—	
4s, ..., $15,000.....	Sept. 1, 1899
4s, F&A, 21,000....	1899 to 1919
4s. ..... 5,500.....	1 08
Street Loan—	
4s, ... $33,512.....	1899-1908
Town Hall Notes—	
4s, ..., $96,000.....	1899 to 1918
Sundry Purposes—	
4s, ..$11,320.....	1899 to 1901
Total debt Feb. 1, 1899..	$272,332
Tax valuation, real.....	9,703,175
Tax valuation, personal.	250,000
Total valuation 1898....	9,953,175
Total tax (per $1,000) '98	16·40
Population in 1895 was.....	7,437
Population in 1890 was.....	5,668

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.—{J. S. GRAY, Treasurer. EZEKIEL B. DUDLEY, Clerk.

Town in Plymouth County.

LOANS— *When Due.*

DEFICIENCY BONDS—
3½s, M&N, $4,000.....1899-1900
($2,000 due yearly on May 1.)

FIRE ENGINE BONDS—
4s, M&N, $4,000.....1899-1902
($1,000 due yearly on May 1.)

FUNDING NOTES—
...., $16,000.....May 1, '99 to '06
($2,000 due yearly.)

SCHOOL BONDS—
4s, M&N, $6,000...May 1, '99-02
3½s, M&S, 4,500..Sept. 10, '99-03

STREET BONDS—
4½s, M&S, $1,000.....Sept., 1899

LOANS— *When Due*

WATER WORKS—
4s, M&N, $72,000.....1899-1916
($4,000 due yearly on May 1.)
4s, F&A, $18,000.....1900-1917
($1,000 due yearly on Feb. 1.)

Total debt Sept. 1, 1898. $126,500
Tax valuation, real.....2,510,192
Tax valuation, personal. 475,948
Total assessment 1898..2,986,140
Tax rate (per $1,000) '98 $22·30
Population in 1890 was.....5,213
Population in 1880 was.....4,553
Population in 1895 (census).5,511

INTEREST on the school bonds at the New England Trust Co., Boston; on the deficiency bonds at the State Treasury; on all other bonds at the office of the New England Trust Co.. Boston.

SALEM.—{JAMES B. NICHOLS, Auditor. FRANK A. NEWELL, Treasurer.

This city is in Essex County.

LOANS— *When Due.*

ARMORY BONDS—
4s, M&S, $1,000.....March 1
($500 yearly.)

CANAL STREET—
4s, M&N, $18,000.....May 1, 1899
($6,000 yearly) to May 1, 1901

HIGH SCHOOL BONDS—
4s, F&A, $33,600.....Aug., 1899
($4,200 due yearly) to Aug., 1907

IMPROVEMENT LOAN—
4s, F&A, $36,000.....Aug. 1, 1899
($9,000 due yearly) to Aug. 1, 1902
4s, A&O, $25,000.....Oct. 1, 1899
($5,000 due yearly) to Oct. 1, 1903
4s, M&S, $45,000.....Mar. 1, 1900
($9,000 due yearly) to Mar. 1, 1904
4s, A&O, $15,000....Apr. 1, 1900
$2,500 due yearly) to Apr. 1, 1905

MUNICIPAL LOAN—
4s, J&D, $57,000.....June 1, 1899
$3,000 due yearly) to June 1, 1917

LOANS— *When Due.*

MUNICIPAL LOAN—(Con.)
4s, J&D, $30,000.....June 1, 1899
($6,000 due yearly) to June 1, 1903
3½s,....$10,800.....
3½s,.... 5,700.....

PUBLIC LIBRARY—
6s, A&O, $25,000.....Apr. 1, 1908

SEWER LOANS—
4s, A&O, $42,000.....Apr. 1, 1900
($2,000 due yearly to) Apr. 1, 1920

WATER BONDS—
5s, J&J, $398,500....July 1, 1904
4s, J&D, 176,000....June 1, 1899
($8,000 yearly) to June 1, 1920
4s, F&A, $18,000.....Feb. 1, 1900
($2,000 due yearly) to Feb. 1, 1908
4s, F&A, $8,000 ($500 yr'ly) Mar. 1
4s, M&S, 6,800 .....1899 1906
$850 due Aug. 1 yearly.
3½s, ...$15,000.....
3½s, A&O, 20,000....Apr. '00 to '09

PAR VALUE OF BONDS.—The bonds are mostly in $1,000 pieces.

INTEREST is payable at the Merchants' National Bank, Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 1, 1898.	*Dec.* 1, 1897.	*Dec.* 1, 1896.
Total debt	$1,251,706	$1,293,449	$1,167,500
Sinking funds, &c	364,713	242,156	192,767
Net debt	$886,993	$1,051,293	$974,733
Water debt (included above)	625,300	696,650	711,500
Trust funds (included above)	105,425	105,425	105,425

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Assessed Valuation.* *Real.*	*Personal.*	*Additional.*	*Total.*	*Tax per* $1,000
1898	$18,551,600	$11,018,700	.....	$29,570,300	$16·80
1897	18,166,200	10,805,000	.....	28,971,200	17·30
1896	17,542,700	10,100,000	.....	27,642,700	16·00
1895	17,076,400	10,498,200	$9,000	27,583,600	18·50
1894	16,463,200	11,853,500	43,500	28,360,200	16·80
1890	14,289,500	11,888,690	20,700	26,198,890	17·00

POPULATION.—In 1895 population was 34,437; in 1890 it was 30,801; in 1880 it was 27,563.

SAUGUS.—{J. S. MEACOM, Treasurer. E. B. NEWHALL, Clerk.

This town is in Essex County.

LOANS— *When Due.*

COUPON NOTES—
4s, ..., $7,500.....May. 1, 1899
(Semi-annually to May 1, 1900.)
4s, ..., $12,000.....Nov. 1, 1900
(Semi-annually to May 1, 1902.)
4s, ..., $2,000.....Nov. 1, 1902
4s, ..., 4,000..... 1908

WATER LOAN—
4s, ..., $7,000.....1899 to 1900
($3,500 yearly on Dec. 1.)
4s, ..., $4,000 ..... Dec., 1901
4s, ..., 2,500 .....Dec., 1902
4s, ..., 15,000.....1903 to 1907
($3,000 yearly in Dec.)
4s, ..., $15,000.....1910 to 1912
($5,000 yearly in Dec.)
4½s, ...$10,000.....1908 to 1909
4s, ..., 3,500.....Dec., 1913

LOANS— *When Due*

SCHOOL-HOUSE LOAN—
4s, ..., $8,500.....1899 to 1903
($1,700 yearly on Dec. 1.)
4s, ..., $2,250.....1900 to 1904
($450 yearly on Mar. 7.)
4s, ..., $30,000.....1904 to 1915
($3,000 yearly on July 1.)

Other debts.... .....$75,500
Total debt May 1, 1898.... 247,083
Sinking fund..... 61,360
Net debt May 1, 1898.....185,723
Assessed val'n, real.....3,385,707
Assessed val'n, personal 162,504
Total valuation 1898....3,548,211
Total tax (per $1,000) '98..$20·50
Population in 1890 was.....3,673
Population in 1895 was.....4,504

SOMERVILLE.—{ PROCTOR, Mayor. JOHN F. COLE, Treasurer.

This city is in Middlesex County

LOANS— *When Due.*

CITY BONDS—
4½s, A&O, $72,000...Oct. 1, 1899
($24,000 due y'rly) to Oct. 1, 1901
4½s, A&O, $50,000...Oct. 1, 1902
4½s, A&O, 35,000...Oct. 1, 1903
4s, J&J, 10,000...Jan. 1, 1900
4s, J&J, 54,000...July 1, 1899
($9,000 due yearly) to July 1, 1904
4s, J&J, $20,000...July 1, 1899
($10,000 due y'rly) to July 1, 1900
4s, J&J, $18,000...July 1, 1901
($9,000 due yearly) to July 1, 1902
4s, J&J, $72,000...July 1, 1903
($8,000 due yearly) to July 1, 1911
4s, J&J, $35,000...July 1, 1912
($7,000 due yearly) to July 1, 1916
4s, J&J, $60,000...July 1, 1905
($6,000 due yearly) to July 1, 1914
4s, A&O, $9,000...Oct. 1, 1899
4s, A&O, 15,000...Oct. 1, 1901
($3,000 due yearly) to Oct. 1, 1905
4s, A&O, $40,000...Oct. 1, 1899
($10,000 due y'rly) to Oct. 1, 1902
4s, A&O, $7,000...Oct. 1, 1899
4s, A&O, 12,000...Oct. 1, 1899
($4,000 due yearly) to Oct. 1, 1901
4s, A&O, $6,000...Oct. 1, 1900
4s, J&J, $296,000..... .....
(Part due yearly.)

LOANS— *When Due.*

CITY BONDS—(Con.)—
4s, J&J, $131,000....1899 to 1917
(Due yearly $11,000 1899 to '01; $9,000 '02 to '07; $5,000 '08 to '11; $4,000 '12 to '17.)
4s, ..., $151,000..... 1899-1918
(Due y'rly on July 1: $11,000 '99 to 1900; $10,000 1901 to 1907; $9,000 1908; $5,000 1909 to '18)

PAVING BONDS—
4s, A&O, $70,000...Oct. 1, 1899
($5,000 due yearly) to Oct. 1, 1912

SEWER BONDS—
4½s, J&J, $16,000...July 1, 1899
($1,000 due yearly) to July 1, 1914
4½s, A&O, $13,000....Oct. 1, 1899
($1,000 due yearly) to Oct. 1, 1911
4s, J&J, $24,000.....1899 to 1922
($1,000 due ann. on July 1.)
4s, $84,000.....1899-1925
($4,000 yearly on July 1 to 1905 and $3,000 yearly to 1925.)
4s, ...$25,000.....July 1, 1899
($1,000 yearly) to July 1, 1923
5½s, J&J, $10,000....July 1, 1906
5s, J&J, 15,500....July 1, 1899
5s, J&J, 12,500....July 1, 1900
4s, A&O, 13,000....Oct. 1, 1899
4s, A&O, 14,000....Oct. 1, 1900

LOANS— *When Due.*

SEWER BONDS—(Con.)—
4s, J&J, $6,000....July 1, 1901
4s, A&O, 20,000....Oct. 1, 1901
4s, J&J, 17,000....July 1, 1902
4s, A&O, 7,000....Oct. 1, 1902
4s, J&J, 18,000....July 1, 1903
4s, J&J, 10,000....July 1, 1904
4s, J&J, 10,000....July 1, 1907
4s, A&O, 44,000....Oct. 1, 1899
($2,000 due ye'rly) to Oct. 1, 1920
4s, J&J, $3,000....July 1, 1899
($1,000 due ye'rly) to July 1, 1901

LOANS— *When Due.*

SEWER BONDS—(Con.)—
4s, A&O, $10,000....Oct. 1, 1900
($2,000 due ye'rly) to Oct. 1, 1904
4s, A&O, $30,000....Oct. 1, 1905
($3,000 due ye'rly) to Oct. 1, 1914
4s, A&O, $10,000....Oct. 1, 1915
($2,000 due ye'rly) to Oct. 1, 1919
4s, J&J, $12,000....July 1, 1907
($1,000 due ye'rly to) July 1, 1918
4s, J&J, $10,000....July 1, 1899
($1,000 due y'rly) to July 1, 1908

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each.

TOTAL DEBT ETC.—

	May 1, 1898.	*Jan.* 1, 1898.	*Jan.* 1, 1897.
Total debt	$1,538,000	$1,548,000	$1,531,000
Water debt (included above)	294,000	294,000	315,000

In place of an accumulating sinking fund, the city raises each year by taxation a sum of money which is applied to the redemption of bonds, which when paid are canceled.

ASSESSED VALUATION.—The city's assessed valuation (about the actual value) and tax rate have been as follows, real estate being taken at about cash value.

Years.	*Assessed Valuation.* *Real.*	*Personal.*	*Total.*	*Rate of Tax per* $1,000.
1898	$16,957,500	$2,723,925	$50,681,425	$17·90
1897	46,363,625	3,867,375	50,231,000	17·30
1896	45,224,800	3,788,250	49,013,050	15·40
1895	42,879,900	3,574,000	46,453,900	15·40
1890	29,981,700	2,575,800	32,557,500	14·00
1880	18,393,200	2,064,900	20,458,100	19·10

POPULATION.—In 1898 population was estimated at 60,000; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

This town is in Worcester County.

LOANS— *When Due.*

The town has no bonded debt.
School-house notes 4s.....$36,000
Sewer notes 4s..... 14,785
Sewer land loan..... 5,000
Armory and engine-house notes 4s..... 11,000
Total debt April 2, 1899.. 66,785

Tax valuation, real $2,791,316
Tax valuation, pers'l... 906,874
Total valuation 1898... 3,698,190
Assessment about ⅔ actual value
Tax rate (per $1,000) '98...$19·00
Population in 1897 was.....8,250
Population in 1890 was.....7,655

SPENCER.—ERASTUS JONES, Town Treasurer.

This town is in Worcester county.

LOANS— *When Due.*

GENERAL DEBT BONDS—
4s, J&J, $12,000.....July 1, 1900

SEWER BONDS—
4s, J&J, $17,000.....July 1, 1904
4s,..... 19,000.....1899 to 1917

WATER BONDS—
4s, J&J, $240,000.....July 1, 1914

Bonded debt Feb. 1, 1899. $289,000
Floating debt..... 80,100
Total debt Feb. 1, 1899.. 369,100
Sinking fund..... 117,165
Net debt Feb. 1, 1899..... 251,935
Population in 1895 was.....7,614
Population in 1890 was.....8,747

INTEREST is payable by the Boston Safe Deposit & Trust Co.

ASSESSED VALUATION in 1898 was: Real estate, $2,783,300; personal property, $764,351: total, $3,547,651; total tax rate (per $1,000), $19·00. Property is assessed at about 65% its actual value.

SPRINGFIELD.—{DWIGHT O. GILMORE, Mayor. E. T. TIFFT, Treasurer.

This city is in Hampden County.

LOANS— NAME AND PURPOSE.	*Interest.* *P. Ct.*	*Payable.*	*Principal,* *When Due.*	*Outstand'g.*
City buildings, g'd, 1892...	4g	J & J	July 1, 1902	$50,000
City notes engine house, '96.	4	M & N	Nov. 1, 1899	5,000
do do 1896.	4	M & N	Nov. 1, 1900	5,500
do (fire apparatus, etc.) 1896.	3½	F & A	Aug. 1, '99 to '96 $6,000 yearly.	12,000
Engine house bonds...1891	4	M & S	Sept. 1, 1901	20,000
Fire Dept. bonds, reg. 1894	4	J & D	June 1, 1904	29,000
do do reg. 1894	4	M & N	Nov. 1, 1904	6,000
School bonds, g'd, reg. '93.	4 g	J & J	June 1, 1903	25,000
do do g'd, reg. '95.	4 g	A & O	Oct. 1, 1915	35,000
do do g'd, reg. '97.	4 g	J & J	Jan. 1, 1927	370,000
do do g'd, reg. '97.	4 g	J & J	1899 to 1917 $4,500 annually.	85,500
do do g'd, reg. ....3½ g		J & J	July, 1899-1918 $8,700 yearly.	174,000
Sewer bonds.....1891..	4	J & J	July 1, 1906	70,000
do do g'd, 1892.....	3½g	M & N	May 1, 1907	35,000
Improvement bonds g., '97.	3½g	F & A	Aug. 1, 1907	35,000
do do gold, reg.	3½g	J & J	July, 1899-1908 $4,000 yearly.	40,000
Water bonds.....1873-74..	7	A & O	Apr. 1, 1900 $25,000 yearly.	75,000
do do .....1873-74..	7	A & O	Apr. 1, 1903	775,000
do do .....1875..	6	A & O	Apr. 1, 1905	200,000
do do gold...1893..	4 g	A & O	Apr. 1, 1913	200,000
do do gold...1893..	4 g	A & O	Oct. 1, 1923	150,000
do do gold...1890..	3½g	A & O	Oct. 1, 1920	125,000
Temporary loan....1899..	2·50s	.....	Nov. 8, 1899	300,000

PAR VALUE OF BONDS.—The bonds are all for $1,000 each.

INTEREST payable at First Nat. Bank, Boston and City Treasury.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 10, '98.	*Dec.* 10, '97.
Total bonded debt (including water debt)	$2,547,000	$2,358,500
Total indebtedness, includ'g current liabilit's	2,595,073	2,401,498
Sinking funds and other assets	864,369	933,956
Net debt	$1,730,704	$1,467,542
Water debt, included above	$1,550,000	$1,575,000

CITY PROPERTY.—The city values its property at $5,421,649; including $1,950,384 for property of water department. In year 1898 water receipts were $219,926; payment for construction and repairs, $58,081; interest on water loans, $92,500; balance to be credited to the sinking fund, $69,345.

ASSESSED VALUATION.—Real estate is taken at about 90 per cent cash value:

Years.	*Assessed Valuation* *Real.*	*Personal.*	*Total.*	*Tax per* $1,000
1898	$52,022,570	$13,677,143	$65,699,913	$13·80
1897	50,344,460	14,553,919	64,898,319	13·00
1896	48,344,280	13,071,811	61,416,091	12·80
1895	46,063,460	12,969,681	59,033,141	12·20
1894	44,083,900	12,365,525	56,449,425	12·00
1890	33,795,860	10,697,773	44,493,633	12·40
1889	32,000,680	10,072,895	42,073,573	13·00
1888	30,323,140	9,540,115	39,863,255	13·60

Taxation in 1897 includes State tax, $0·48; county tax, $0·98; city tax, $11·54; total, $13·00 per $1,000.

POPULATION.—State census 1895 was 51,534. In 1890 population was 44,179; in 1880 it was 33,340; in 1870 it was 26,703.

STONEHAM.—{F. E. NICKERSON, Treasurer. GEO. N. GREEN, Clerk.

This town is in Middlesex County.

LOANS—	When Due.
ARMORY LOAN—	
4s, J&J, $6,000	July 18, '99 to '04 ($1,000 due yearly.)
SEWER BONDS—	
4s, J&D, $101,000	June 1, '99 to '22 ($4,000 due yearly to 1917, then $5,000 yearly.)
TOWN NOTES—	
4s, J&D, $10,000	June 10, 1900
4s, F&A, 5,000	Feb. 20, 1901
4s, J&D, 10,000	June 9, 1902
4s, J&D, 5,000	June 1, 1904

TOWN NOTES—(Con.)	
4s, J&D, $5,000	Dec. 1, 1905
4s, J&D, 5,000	Dec. 1, 1906
Tot. bond. debt Feb. 1, '99	$101,000
Floating debt	46,000
Total debt Feb. 1, 1899	147,000
Tax valuation, real	4,647,125
Tax valu., personal	430,100
Total valuation 1898	5,077,225
Assess't 80 to 90% of actual value.	
Total tax (per $1,000), '98	$19·80
Population in 1899 (est.)	6,300
Population in 1890 was	6,155

INTEREST on sewer bonds and on the town notes, due in 1904, 1905 and 1906, is payable at Boston; on all other loans at Stoneham.

SUFFOLK COUNTY.—See City of Boston.

SWAMPSCOTT.—This town is in Essex County.

LOANS—	When Due.
WATER BONDS—	
3½s, g., F&A, $120,000	Aug. 1, '28
Bonded debt Jan 1, 1899	$120,000
Floating debt	71,000
Total debt	191,000

Assessed valuat'n real	$4,135,582
Ass'd valuation, pers'l.	1,318,591
Total valuation 1898	5,454,173
Assessment about ¾ actual value.	
Tax rate (per $1,000) '98	$14·00
Population in 1890	3,198
Population in 1899 (est.)	4,500

TAUNTON—{NATHANIEL J. W. FISH, Mayor. EDWARD H. TEMPLE, Treasurer.

This city is in Bristol County.

LOANS—	When Due.
CITY BONDS—	
4s, J&D, $6,700	June 1, 1901
4s, J&D, 15,000	June 1, 1903
4s, J&D, 19,000	June 1, 1904
4s, J&D, 30,000	June 1, 1904
4s, J&D, 63,325	June 1, 1905
4s, J&D, 15,000	June 1, 1906
4s, J&D, 5,000	June 1, 1911
4s, J&D, 15,000	June 1, 1913
4s, J&D, 21,000	June 1, 1914
4s, J&D, 62,000	June 1, 1915
4s, J&D, 46,800	June 1, 1916
4s, J&D, 45,000	Dec. 1, 1906
FIRE STATION BONDS—	
4s, J&D, $11,500	June 1, 1908
SCHOOL BONDS—	
4s, ..., $37,000	June 1, 1917
ELECTRIC-LIGHT BONDS—	
4, J&D, $125,000	June 1, 1927
4s, ..., 7,500	June 1, 1917
4s, J&D, 3,500	June 1, 1918
4s, J&D, 5,000	Dec. 1, 1928
SEWER BONDS—	
4s, J&D, $83,500	June 1, 1927
4s, J&D, 16,500	June 1, 1928
4s, J&D, 50,000	Dec. 1, 1928
STREET IMPROVEMENT—	
4s, J&D, $60,000	June 1, 1901
4s, J&D, 15,000	June 1, 1907

LOANS—	When Due.
WATER BONDS—	
4s, J&J, $12,000	July 1, 1904
4s, J&J, 1,700	July 1, 1905
4s, J&J, 27,000	July 1, 1906
4s, J&J, 5,000	July 1, 1908
4s, J&J, 15,000	July 1, 1909
4s, J&J, 45,000	July 1, 1910
4s, J&J, 38,000	July 1, 1911
4s, J&J, 45,000	July 1, 1917
4s, J&J, 536,500	July 1, 1922
4s, J&J, 30,000	July 1, 1918
MUNICIPAL NOTES—	
4s, ..., $29,850	1898-1901
4s, J&D, 7,800	Oct. & Nov., '99
Total debt Jan. 18, '99	$1,492,375
Sinking funds, etc.	239,775
Net debt Jan. 18, 1899.	1,252,600
Water debt (included)	755,200
Assessed valuat'n, real	14,840,785
Assessed valuat'n, per.	5,467,625
Total valuation 1898	20,308,410
Assessment abt. 90% actual value	
Tax rate (per $1,000) 1898	$18·60
Population in 1890 was	25,448
Population in 1895 was	27,115
Population 1899, est.	30,000

INTEREST—WHERE PAYABLE—Coupons are payable at the Atlas Nat. Bank of Boston. Reg. interest is remitted by City Treasurer.

TURNERS FALLS.—

Turners Falls is a part of the town of Montague, Franklin County, but is separate for water and fire purposes.

LOANS—	When Due.
WATER BONDS—	
4s, M&S, $15,000	Sept. 1, 1901
4s, M&S, 15,000	Sept. 1, 1906
4s, M&S, 25,000	Sept. 1, 1911
4s, M&S, 25,000	Sept. 1, 1916
Total debt Jan. 1, 1899	$80,000
Sinking funds	8,636

Net debt Jan. 1, 1899	$71,364
Tax valuation, real	2,918,161
Tax valuation, personal	818,595
Total valuation 1898	3,736,756
Assessment about ⅔ actual value.	
Total tax (per $1,000), '98	$20·20
Population 1899 (est.)	4,500

INTEREST is payable at the Howard National Bank, Boston, Mass.

TAX FREE—All loans issued by this district exempt from taxation.

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

LOANS—	When Due.
MUNICIPAL LIGHT LOAN—	
4s, A&O $168,000	Oct. 1, '99 to '24
ARMORY LOAN—	
4s, F&A, $12,000	Dec. 1, 1900
($3,000 due yearly) to Dec. 1, 1904	
MISCELLANEOUS LOANS—	
4s, J&D, $2,500.	1899 to 1903
4s, J&D, 5,500	1899 to 1908
SCHOOL LOAN—	
4s, M&N, $37,500	Nov. 1, '99 to '15

SCHOOL LOAN—(CON.)	
4s, A&O, $14,000	Oct. 1, '99 to '12
4s, A&O, 30,000	Oct. 1, '99 to '13
Total debt Feb. 15, 1899.	$269,500
Tax valuation, real	6,602,030
Tax valuation, personal.	928,906
Total valuation 1898	7,530,936
Total tax (per $1,000) '98.	17·00
Population in 1895 was	8,309
Population in 1890 was	6,982

INTEREST is payable at the Central National Bank, Boston.

WALPOLE.—{F. O. PILSBURY, Treasurer. H. E. CRAIG, Clerk.

This town is in Norfolk County.

LOANS—	When Due.
4s, ..., $12,000	1899 to 1918
SCHOOL NOTE—	
4s, M&N, $8,500	Nov. 2, 1906
3½s, ..., 4,000	July 13, 1899
3½s, ..., 2,500	July 13, 1900
WATER BONDS—	
4s, F&A, $100,000	1901 to 1925 ($4,000 due yearly on Aug. 1.)
W'ter note, 3½s. 2,500.	July 13, 1900

Total debt Jan. 1, 1899	$118,979
Tax valuation, real	1,975,850
Tax valuation, personal.	457,221
Total valuation 1898	2,433,071
Total tax per $1,000, '98	$17·40
Population in 1895 was	2,994
Population in 1890 was	2,604
Population in 1899 (est.)	3,200

INTEREST is payable at the Nat. Bank of Redemption, Boston.

WALTHAM.—{G. L. MAYBERRY, Mayor. E. J. SANDERSON, Treasurer.

This city is in Middlesex County.

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $28,000	July 1, 1899
4s, J&J, 19,000	Jan. 1, 1900
4s, J&J, 30,000	Jan. 1, 1901
4s, J&J, 31,000	July 1, 1901
4s, J&J, 25,000	Jan. 1, 1902
4s, J&J, 26,000	July 1, 1902

CITY BONDS (CON.)—	
4s, J&D, $8,000	Dec. 31, 1902
4s, J&J, 3,000	Jan. 1, 1906
4s, J&J, 3,000	Jan. 1, 1912
4s, J&J, 2,000	July 1, 1912
4s, J&J, 25,000	Jan. 1, 1904
4s, J&J, 27,000	July 1, 1904
4s, A&O, 5,000	Apr. 1, 1924
4s, J&J, $30,000	July 1, 1905
4s, J&J, 11,000	Jan. 1, 1906
4s, J&J, 6,000	Jan. 1, 1916
4s, J&J, 31,000	July 1, 1906
4s, J&J, 5,000	July 1, 1916
4s, J&J, 5,000	Jan. 1, 1907
4s, J&J, 1,000	July 1, 1907
4s, J&J, 4,000	Jan. 1, 1908
4s, J&J, 3,000	Jan. 1, 1918
PUBLIC PARK BONDS—	
4s, A&O, $20,000	Oct. 1, 1923
SURFACE DRAINAGE BONDS—	
4s, J&J, $85,000	Jan. 1, 1909
4s, J&J, 15,000	Jan. 1, 1910
4s, J&J, 10,000	July 1, 1912
4s, J&J, 4,000	Jan. 1, 1919
SEWER BONDS—	
4s, A&O, $90,000	1900-1902 ($30,000 yearly on Apr. 1.)
4s, A&O, $50,000	Oct. 1, 1911
4s, A&O, 50,000	Apr. 1, 1921
4s, J&J, 10,000	July 1, 1902
4s, J&J, 25,000	July 1, 1922
4s, J&J, 15,000	Dec. 31, 1922
4s, A&O, 10,000	Apr. 1, 1923
4s, A&O, 5,000	Oct. 1, 1923
4s, J&J, 7,000	Jan. 1, 1927

WATER BONDS—	
4s, J&J, $9,000	Apr. 1, 1906
4s, J&J, 6,000	Jan. 1, 1907
4s, J&J, 12,000	July 1, 1907
4s, J&J, 24,000	July 1, 1908
4s, J&J, 20,000	July 1, 1909
4s, J&J, 35,000	July 1, 1911
4s, J&J, 28,000	July 1, 1912
4s, J&J, 24,000	Jan. 1, 1913
4s, A&O, 125,000	Apr. 1, 1913
4s, J&J, 20,000	July 1, 1913
4s, A&O, 10,000	Apr. 1, 1914
4s, A&O, 10,000	Oct. 1, 1914
4s, A&O, 10,000	Apr. 1, 1915
4s, A&O, 10,000	Apr. 1, 1916
4s, A&O, 30,000	Apr. 1, 1917
4s, A&O, 33,000	Oct. 1, 1918
Bonded debt July 1, '98	$1,226,000
Sinking funds	366,984
Net debt July 1, 1898	859,016
Water debt (included)	448,000
Assessed valu'tion, real	14,339,500
Assessed valu'tion, per'l	4,489,524
Total valuation 1898	18,829,024
Tax rate (per $1,000) '98	$16·00
Population in 1890 was	18,707
Population in 1898 was	22,000

INTEREST is payable at the Boston Safe Deposit & Tr. Co., Boston.

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

LOANS—	Amount.
High School loan, 4s	$20,000
Sewer loan, 4s	31,500
Macadam road loan	9,000
Misc. loans 4s	5,500
Water debt	46,800

Total debt, Feb. 1, 189	$112,800
Tax valuation in 1898	4,136,835
Tax rate (per $1,000) 1898	$19·30
Population in 1897 was	7,651
Population in 1890 was	7,329

WATERTOWN.—CHAS. W. STONE, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
BRIDGE NOTES—	
4½s, J&J, $5,000	July 1, 1902
4½s, A&O, 5,000	Apr. 1, 1902
4½s, J&D, 5,000	Dec. 1, 1902
SCHOOL HOUSE NOTES—	
4s, M&S, $32,000	Sept. 1, 1899 ($2,000 yearly) to Sept., 1914
4s, M&S, $11,000	Sept. 1, 1904
4s, Ann., 40,000	1899 to 1908
SEWER NOTES—	
4½s, J&J, $54,500	July 1, 1898 (Part due yearly) to July 1, 1901
4½s, J&J, 10,000	Jan. 1, 1901
4½s, J&D, 5,000	Dec. 1, 1899
4½s, J&D, 5,000	Dec. 1, 1901
4½s, J&J, 1,000	Jan. 1, 1903
4s, M&N, 70,000	Nov. 1, 1906
Temporary loan, $100,000.	Nov. '99

TOWN NOTES—	
4s, J&J, $5,000	July 1, 1904
4s, M&N, 11,000	Sept. 1, 1904
4s, A&O, 14,000	Apr. 1, 1905
4s, F&A, 24,000	1899 to 1906 ($3,000 due yearly on Aug. 1.)
4s, F&A, $30,000	Aug. 1, 1907
4s, F&A, 6,000	Dec. 1, 1907
4s, ..., 15,000	1908
WATER BONDS—	
3½s, J&J, $270,000.	Jan 1, 1900 to ($9,000 due yearly)
Total debt Feb. 1, 1899	$755,000
Water debt (included)	420,000
Tax valuation, real	8,475,000
Tax valuation, personal.	1,548,000
Total valuation 1898	10,023,000
Total tax (per $1,000) '98	$17·50
Population in 1895 was	7,788
Population in 1890 was	7,073

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, A&O, $11,000	1913
4s, A&O, 44,500	1918
Bonded debt May. 1, '98	$79,500
Floating debt	40,000
Total debt May 1, 1898	119,500

Sinking fund assets	$16,000
Net debt May 1, 1898	103,500
Tax valuation in 1898	1,648,465
Assessment about ¾ actual value.	
Total tax (per $1,000) '98	$17·60
Population in 1895 was	2,026

Interest is payable in Boston.

WEBSTER.—O. SHUMWAY, Treasurer.

Webster is in Worcester County.

LOANS—	When Due.
WATER LOAN 1893—	
4s, ..., $111,000	1923 Optional after 1913.
Total debt Jan. 1, 1899	$115,000

Tax valuation 1898	$3,339,745
Tax rate (per $1,000) 1898	$10·00
Population in 1896 (est.)	7,800
Population in 1895 was	7,788
Population in 1890 was	7,031

WELLESLEY—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

LOANS—	When Due.
BUILDING ROAD, ETC.	
4s, J&D, $10,000	Dec. 30, 1899
4s, J&D, 9,000	Dec. 1, 1900
4s, J&D, 5,000	Dec. 1, 1901
ELECTRIC-LIGHT PLANT—	
4s, M&S, $9,000	Sept. 1, 1899 ($1,000 due y'rly) to Sept. 1, 1907
4s, M&S, $6,000	1900-1905 ($1,000 yearly on Mar. 1)
SCHOOL HOUSES—	
4s, J&D, $8,000	Dec. 1, 1902
4s, M&S, 4,000	Sept. 1, 1903
4s, M&S, 9,000	Sept. 1, 1904 ($4,500 due y'rly) to Sept. 1, 1905
4s, M&S, 16,000	Sept. 1, 1899 ($2,000 due y'rly) to Sept. 1, 1906
4s, M&S, 4,400	Sept., 1899
WATER WORKS—	
4s, J&J, $7,000	Jan. 1, 1900
4s, J&D, 5,000	Dec. 16, 1907
4s, M&N, 5,000	Apr. 28, 1908
4s, A&O, 5,000	Apr. 1, 1909
4s, M&S, 10,000	Sept. 1, 1908-9
4s, M&N, 6,000	Nov. 12, 1910
4s, J&D, 6,000	Dec. 30, 1911

WATER WORKS—(Con.)	
4s, M&S, $12,000	1899 to 1902 ($3,000 annually.)
4s, M&S, $20,000	1903 to 1912 ($2,000 annually)
4s, M&S, $15,000	1913-1920 ($2,000 yearly to 1919 and $1,000 in 1920.)
4s, A&O, $6,000	Oct. 1, 1912
4s, M&S, 18,000	Sept. 1, 1913
4s, M&S, 9,000	Mar. 1, 1914
4s, M&S, 140,000	Mar. 1, 1915
4s, M&S, 9,000	Mar. 1, 1916
Bonded debt, Jan. 1, '99.	$356,400
Water debt (included)	275,000
Floating debt	56,000
Total debt	392,400
Sinking fund assets	125,273
Net debt, Jan. 1, 1899	267,127
Tax valuation real	5,013,450
Tax valuation personal.	2,797,900
Total valuation 1898	7,861,350
Assessment ¾ actual value.	
Total tax (per $1,000) 1898.	11·00
Population in 1899 (est)	4,400
Population in 1890 was	3,600

INTEREST is payable by the Boston Safe Deposit & Tr. Co., Boston.

WESTBORO.—O. K. NEWTON, Treas.

This town is in Worcester County.

LOANS—	When Due.
MUNICIPAL DEBT—	
3⅝s to 4½s, var.	$35,300. '99 to 1901
4s, ..., 5,000	1904 & 1905
WATER BONDS—	
5s, M&S, $55,000	Sept. 16, 1908
4s, M&S, 35,000	Mar. 1, 1908
4s, M&S, 20,000	Sept. 16, 1916
4s, M&S, 2,000	Sept. 16, 1919

4s, ...	$5,000 1920
4s, ...	9,000 1925
LIBRARY NOTES—	
4s, ...	$5,000 1904-1905
SEWER BONDS—	
4s, ...	$31,000 1922
4s, ...	10,000 1926

(Interest payable in Boston.)

Total debt Jan. 1, 1899. $203,300
Water debt (included).. 122,000
Sinking fund..... 51,916
Tax valuation 1898.... 2,815,570

Assessment is ⅘ actual value.
Total tax (per $1,000) '98.. $16·40
Population in 1896 was.....5,235
Population in 1890 was.....5,195

WESTFIELD.—C. N. Oakes, Town Treasurer.

This town is in Hampden County.

LOANS— *When Due.*

ACADEMY BONDS—
3½s, July, $8,000.....July 1, 1899
($4,000 due yearly) to July 1, 1900

BRIDGE BONDS—
4s, ... $12,600....Oct. 1, 1899
($1,800 due yearly) to Oct. 1, 1905.

SCHOOL NOTES—
4s, A&O, $4,200..... 1900
3½s, A&O, 2,000.....Oct. 1, 1899
5s, ... 14,400....Sept. 1, 1899
($1,800 due yearly) to Sep. 1, 1906.

SEWER NOTES—
4s, A&O, $5,000....Jan. 1, 1908
3½s, A&O, 40,000....Oct. 1, 1899
($5,000 due y'rly) to Oct. 1, 1906
4s, ..., $10,000 1909-1910
($5,000 due yearly.)

WATER BONDS—
4s, A&O, $6,000.....Oct. 1, 1899

LOANS— *When Due.*

WATER BONDS—(Con.)
4s, A&O, $20,000.....Oct. 1, 1899
($5,000 due yearly) to Oct. 1, 1903
4s, A&O, 6,000.....Oct. 1, 1900
4s, A&O, 49,500.....Oct. 1, 1901
($5,500 due yearly) to Oct. 1, 1909
4s, A&O, $22,500.....Oct. 1, 1899
($2,500 due yearly) to Oct. 1, 1907
4s, A&O, $97,000.....1899-1927
($3,000 yearly on Oct. 1 to 1907, and then $3,500 yearly.)

Total debt Feb. 1, 1899.. $367,044
Water debt (included)... 205,000
Tax valuation 1898.....8,116,000
Assessment about 9/10 actual value.
Total tax (per $1,000) 1898. $18·00
Population in 1895 was.....10,659
Population in 1890 was.....9,805

In place of a sinking fund the town pays off $33,800 of debt yearly.

INTEREST on the water bonds is payable at Boston; on all other loans at Westfield.

WEST SPRINGFIELD—F. H. Sibley, Treas.

This town is in Hampden County.

LOANS— *When Due.*

GENERAL PURPOSES—
5s, $24,000.....May 5, 1899
($1,000 due yearly) to May 5, 1922
4s, A&O, $20,000.....Oct. 1, 1899
($1,000,due yearly) to Oct. 1, 1918
4s, $165,000.....1927

REFUND'G SCH'L HOUSE & SEWERS
4s, M&N, $50,000....May 1, 1928
Tax valuation 1898.....4,715,153
Total tax (per $1,000) '98. 14·80
Population in 1895 was.....6,122
Population in 1890 was.....5,077

INTEREST on the $25,000 of bonds is payable by the N. Eng. Trust Co. Boston; on the $20,000 of bonds at the Third Nat'l Bank, Boston.

WEYMOUTH.—J. H. Stetson, Treasurer.

The town is in Norfolk County.

LOANS— *When Due.*

FLOATING DEBT—
4-3½s, var., $81,500.....

SCHOOL BONDS—
4s, J&J, $50,000.....July 1, 1907

WATER BONDS—
4s, M&N, $300,000....Nov. 1, 1914
4s, M&N, 50,000....Nov. 1, 1917
4s, M&N, 21,000....Nov. 1, 1919
4s, M&N, 29,000....Nov. 1, 1920
4s, M&N, 15,000....Nov. 1, 1921
4s, M&N, 13,000....May 1, 1924
4s, M&N, 4,000....May 1, 1925
4s, M&N, 5,000....May 1, 1927
4s, M&N, 8,000....May 1, 1926

Town debt, Jan. 1, 1899. $81,500
School debt Jan. 1, 1899. 50,000
Water debt Jan. 1, 1899. 445,000
Total debt Jan. 1, 1899.. 576,500
Sinking fund..... 120,840
Net debt Jan. 1, 1899.... 455,660
Net water debt 328,160
Tax valuation, real.....5,401,383
Tax valuation, personal.1,033,634
Total valuation 1898.....6,434,017
Property assessed at actual value.
Tax rate (per $1,000) 1898. $18·70
Population in 1895 was.....11,285
Population in 1890 was.....10,866

INTEREST on the floating debt is payable at the Town Treasurer's office; on all other loans at the Nat. Bank of the Republic, Boston, Mass.

WHITMAN.—This town is in Plymouth County.

LOANS— *When Due.*

SCHOOL BONDS—
....., $22,000 .....

So. ABINGTON WATER BONDS—
4s, M&S, $100,000.....1912

Interest payable in Boston.

Total debt May 1, 1898..$154,750
Sinking funds, etc..... 26,666

Tax valuation, real.....$3,131,461
Tax valuation, person'l. 477,315
Total valuation 1898... 3,608,776
Assessment same as actual value.
Tax valuation 1890 3,104,640
Tax rate (per $1,000) '98....$19·40
Population in 1890 was.....4,441
Population in 1897 was.....5,978

WILLIAMSTOWN.—W. B. Clark, Treas'r.

This town is in Berkshire County.

LOANS— *When Due.*

REFUNDING NOTES—
3¾s, F&A, $30,000.....1899-1913
($2,000 yearly on Aug. 1.)
3¾s, F&A, $31,000....Aug., 1907
Cemetery loan, 5s, $7,500. On dem.
Total debt Aug. 1, 1898... $66,500

Tax valuation, real.....$2,442,130
Tax valuation, pers'l.... 372,338
Total valuation 1898... 2,814,468
Assessed valuation 85% actual val.
Total tax (per $1,000) '98..$18·60
Population in 1895 was.....4,886
Population in 1890 was.....4,221

INTEREST is payable in Boston.

WINCHESTER.—{THOMAS S. SPURR, Treasurer. {G. H. CARTER, Clerk.

This town is in Middlesex County.

LOANS— *When Due.*

PLAYGROUND BONDS—
4s, ... $50,000..Dec 1, '15 to '24
($5,000 due yearly.)

SCHOOL LOANS—
4s, ..., $15,000.Nov.,'99 to 1901
($5,000 due yearly.)

SEWER BONDS—
4s, ... $30,000 1917-1922
($5,000 due yearly.)
4s, ... $50,000..Dec. 1, '18 to '22
($10,000 due yearly.)
4s, ..., $20,000.. Dec. 1, '23-'24
($10,000 due yearly)

HIGHWAY BONDS—
4s, J&D, $14,000.....1902-1904
($5,000 Dec. 1, 1902; $2,000 in 1903 and $7,000 in 1904.)

LOANS— *When Due.*

WATER BONDS—
4s, Var's, $342,000...1899 to 1926
(Part due each year.)
4s, J&D, $33,000....June 1, '26-'28

Total debt May 1, 1898.. $521,500
Float'g debt (included).. 31,500
Water works, value..... 330,000
Tax valuation, real.....6,948,530
Tax valuation, personal.1,015,310
Total valuation 1898....7,963,840
Assessment about ¾ actual value.
Tax rate (per $1,000)'98. $16·30
Population in 1895 was. 6,146
Population in 1890 was. 4,861
Population in 1880 was. 3,802

WINTHROP.—This town is in Suffolk County.

LOANS— *When Due.*

TOWN BONDS—
5s, ... $34,500.....1907

NOTES—
3¾s, 4s & 5s, $67,400...1897-1905

Total debt May 1, 1898.. $161,691
Tax valuation 1898.....6,376,450
Tax rate (per $1,000)'98. $15·60
Population in 1896 was.....3,889
Population in 1890 was.....2,726

WOBURN.—{W. T. DAVIS, Mayor. {ALBERT P. BARRETT, Auditor.

This city is in Middlesex County.

LOANS— *When Due.*

ALMSHOUSE AND COURT HOUSE—
4s, M&N, $8,000....Sept. 1, 1899
($2,000 due y'rly) to Sept. 1, 1902

FIRE DEPARTMENT LOAN—
4s, J&J, $2,500 .....July 1, 1899
($500 due yearly to) July 1, 1903

LOANS— *When Due.*

MUNICIPAL LOANS—
4s, A&O, $2,000.....Oct. 1, 1899
($1,000 due yearly) to Oct., 1900
4s, J&D, $3,000.....Dec. 1, 1899
($500 due yearly) to Dec. 1, 1904

PUBLIC PARK LOAN—
4s, A&O, $1,400.....Oct. 1, 1899
($700 due yearly) to Oct. 1, 1909

PUBLIC PROPERTY LOAN—
4s, ... $2,000.....April 1, 1900
($500 due yearly) to April 1, 1903
4s, A&O, $1,000 .....Oct. 1, 1899

SCHOOLHOUSE LOANS—
4s, A&O, $2,800.....Oct. 1, 1899
($1,400 due yearly) to Oct. 1, 1900
4s, A&O, $6,000.....Oct. 1, 1899
($2,000 due yearly) to Oct. 1, 1901
4s, J&J, $9,000.....June 1, 1899
($1,500 due y'rly) to June 1, 1904

STREET LOAN—
4s, A&O, $3,000.....Oct. 1, 1899
($1,000 due y'rly) to Oct. 1, 1901

SEWER DEBT—
4s, ... $2,000.....Jan. 1, 1900
($500 due yearly) to Jan. 1, 1903
4s, A&O, $22,000.....Aug. 1, 1899
($2,000 due y'rly) to Aug. 1, 1901
4s, M&S, $2,500..Sept. 1, '99-1903
($500 annually)

WATER DEBT—
4s, A&O, $1,200.....Oct. 1, 1899
($600 due yearly) to Oct. 1, 1900
4s, J&J, $70,000....July 1, 1899
($10,000 due y'ly) to July 1, 1905
4s, ... $36,000.....July 1, 1899
($6,000 due yearly) to July 1, 1904
4s, ... $6,000.....Apr. 1, 1905
4s, A&O, 50,000 .....Apr. 1, 1900
($10,000 due y'rly) to Apr. 1, 1904
4s, A&O, $9,000.....Apr. 1, 1904
4s, M&N, 1,000.....May 1, 1899

Tax valuation 1898....$9,945,762
Assessment same as actual value.
Tax rate (per $1,000) '98...$18·70
Population in 1890 was....13,499

INTEREST on water 6s payable in Boston; on all others in Woburn.

TOTAL DEBT Etc.—The city's net debt on January 1, 1898, wa $419,700, including water debt.

POPULATION. Population in 1895 was 14,176; in 1890 was 13,499; in 1880 wa 10,931; in 1870 was 8,560.

WORCESTER.—{RUFUS B. DODGE, Jr., Mayor. {FRED. W. WHITE, Treasurer.

This city is in Worcester County.

LOANS— *When Due.*

FUNDED CITY LOANS—
5s, A&O, $200,000 ...Apr. 1, 1905
4s, A&O, 75,000....Apr. 1, 1901
4s, A&O, 500,000....Apr. 1, 1905
4s, A&O, 500,000....Apr. 1, 1905
4s, A&O, 135,000....Apr. 1, 1902
4s, A&O, 100,000....Apr. 1, 1903
4s, A&O, 260,000....Apr. 1, 1904
4s, A&O, 110,000....Apr. 1, 1905
4s, A&O, 125,000....Apr. 1, 1905
4s, A&O, 50,000....Apr. 1, 1925
4s, A&O, 300,000....Apr. 1, 1906
4s, A&O, 250,000....Apr. 1, 1926
4s, A&O, 300,000....Apr. 1, 1907
4s, A&O, 350,000....Apr. 1, 1927
4s, A&O, 40,000....Apr. 1, 1917
4s, ..., 200,000....Apr. 1, 1907
3·25s, ..., 80,000..Nov., 1902-03
4s, ..., 100,000....Jan. 1, 1909

SCHOOL BONDS—
4s, J&J, $160,000.....July 1, 1908

FUNDED PARK LOAN—
4s, A&O, $250,000....Apr. 1, 1938

FUNDED SEWER LOANS—
5s, J&J, $30,000....Jan. 1, 1900
4½s, A&O, 140,000...Apr. 1, 1905
4s, J&J, 55,000....Jan. 1, 1901
4s, J&J, 65,000....Jan. 1, 1903

LOANS— *When Due.*

FUNDED SEWER LOANS—(Con.)—
4s, J&J, $70,000....Jan. 1, 1904
4s, J&J, 180,000....Jan. 1, 1905
4s, J&J, 145,000....Jan. 1, 1906
4s, J&J, 75,000....Jan. 1, 1908
4s, J&J, 75,000....Jan. 1, 1910
4s, J&J, 80,000....Jan. 1, 1912
4s, J&J, 100,000....Jan. 1, 1916
4s, J&J, 200,000....Jan. 1, 1927
4s, J&J, 300,000....July 1, 1928

FUNDED WATER LOAN—
5s, J&D, $100,000....Dec. 1, 1906
4s, A&O, 250,000....Apr. 1, 1914
4s, A&O, 100,000....Apr. 1, 1915
4s, A&O, 150,000....Apr. 1, 1918
4s, A&O, 200,000....Apr. 1, 1919
4s, A&O, 30,000 .. Apr. 1, 1920
4s, A&O, 70,000....Apr. 1, 1921
4s, A&O, 150,000....Apr. 1, 1922
4s, A&O, 50,000....Apr. 1, 1923
4s, A&O, 50,000....Apr. 1, 1924
4s, A&O, 100,000....Apr. 1, 1925
4s, J&D, 300,000.... June 1, 1905
3½s, J&D, 150,000...June 1, 1905
4s, A&O, 100,000....Apr. 1, 1925
4s, A&O, 75,000....Apr. 1, 1926
4s, A&O, 300,000....Apr. 1, 1927
4s, A&O, 350,000....Apr. 1, 1928

PAR VALUE OF BONDS is $500 and multiples thereof.

INTEREST on most issues is payable, principally by check, at the Merchants' National Bank in Boston.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Dec. 1, '98.	Dec. 1, '97.	Dec. 1, '96.	Dec. 1, '95
Total bonded debt....	$8,045,000	$6,735,000	$5,315,000	$5,070 000
Sinking funds.....	3,204,932	2,785,314	2,383,735	2,204,460
Net debt	$4,840,068	$3,949,686	$2,931,265	$2,865,540
Water & park debt (inc. above).....	$2,775,000	$2,225,000	$2,175,000	$2,050,000

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1898 $215,400 was paid into sinking funds other than the water bonds sinking fund.

CITY PROPERTY.—The city owned property in 1898 valued at $7,913,214, including water works costing $3,282,195. Receipts from water assessments in year 1897-98 were $248,750 68; maintenance, $40,855; interest on water loans, $94,250; paid to sinking fund, $10,500.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being taken at "its full and fair cash value":

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*Rate of Tax per $1,000.*
1898.....	$81,260,650	$19,638,000	$100,898,650	$16·20
1897.....	78,501,750	18,843,450	97,345,200	14·80
1896.....	74,986,450	15,703,250	90,689,700	15·60
1895.....	71,104,650	16,939,866	88,044,516	15·40
1890.....	57,819,250	15,633,010	73,452,266	15·60

In 1898 tax rate includes: State tax, $0·31; county tax, $0·87; city $15·02; total, $16·20.

Average assessed valuation for three years, 1896 to 1898 inclusive, was $96,311,183, and for three years, '95 to '97, inclusive, $92,479,700.

POPULATION.—Population in 1895 was 98,687; in 1890 was 84,655; in 1880 was 58,291; for 1899 is estimated at over 112,000.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusets which have reported an indebtedness of over $25,000, and which are not represented among the foregoing. We add the population according to the Massachusetts Census of 1895.

Location.	*Total Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population.*
Billerica, Middlesex Co.....	$150,160	$1,841,914	$16·80	2,577
Blackstone, Worcester Co.....	37,337	2,660,380	16·80	6,039
Bourne, Barnstable Co.....	50,485	1,996,200	13·20	1,580
Chatham (T.) Barnstable Co	35,837	838,275	17·00	1,809
Cohasset, Norfolk Co.....	52,500	4,797,620	9·85	2,474
Cottage City, Dukes Co.....	30,100	1,674,600	16·30	1,038
Deerfield, Franklin Co.....	47,043	1,298,110	11·50	3,007
Douglas, Worcester Co.....	28,122	1,058,861	17·50	2,026
Dracut, Middlesex Co.....	30,000	2,066,720	10·25	2,443
Great Barrington, Berkshire Co.	65,968	3,418,954	12·50	4,612
Hamilton, Essex Co.....	29,450	1,910,165	7·30	1,356
Hampshire Co.....	84,900	31,358,318	.....	54,710
Hardwick, Worcester Co.....	30,000	1,523,885	14·00	2,655
Hatfield, Hampshire Co.....	50,000	1,027,449	13·00	1,262
Hingham (T.) Plymouth Co	46,000	4,021,732	14·50	4,819
Hinsdale, Berkshire Co.....	30,000	559,780	17·30	1,650
Hull, Plymouth Co.....	162,027	3,799,939	17·20	1,044
Kingston, Plymouth Co.....	40,000	1,389,235	10·00	1,746
Lancaster, Worcester Co.....	43,500	3,095,428	12·10	2,180
Leicester, Worcester Co.....	58,992	2,197,332	16·40	3,239
Lenox, Berkshire Co.....	25,000	3,623,690	15·40	2,872

Location.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Long Meadow (T.) Hampden Co.	$38,500	$705,590	$9·50	620
Mansfield, Bristol Co.	39,700	1,922,406	21·00	3,722
Millbury, Worcester Co.	49,600	2,266,301	19·00	5,220
Millis, Norfolk Co.	45,000	753,415	16·60	1,006
Milton, Norfolk Co.	221,428	19,722,490	9·00	5,518
Nahant, Essex Co.	26,403	4,835,958	8·00	865
Northbridge, Worcester Co.	30,200	3,198,566	12·40	4,603
Palmer, Hampden Co.	26,379	2,726,691	19·10	6,858
Pepperell (T.) Middlesex Co.	37,000	2,155,589	13·00	2,348
Plymouth (T.) Plymouth Co.	195,920	6,942,225	17·20	7,958
Rockport, Essex Co.	138,000	2,706,690	18·50	5,289
Rutland, Worcester Co.	37,500	574,821	16·50	980
Scituate, Plymouth Co.	70,500	2,529,226	13·00	2,246
Sharon, Norfolk Co.	72,100	1,810,575	12·00	1,717
South Hadley, Hampshire Co.	59,727	2,080,964	19·00	4,463
Stoughton, Norfolk Co.	265,000	2,954,849	20·00	5,272
Upton, Worcester Co.	35,780	1,024,999	17·50	1,878
Uxbridge, Worcester Co.	37,000	2,239,915	17·40	3,546
Westport, Bristol Co.	43,204	1,550,150	18·80	2,678
Wilmington, Middlesex Co.	29,600	1,064,851	14·00	1,429
Winchendon, Worcester Co.	102,452	2,455,829	20·00	4,390
Wrentham, Norfolk Co.	36,968	1,479,689	15·30	2,584
Yarmouth, Barnstable Co.	29,000	1,583,571	11·50	1,655

State of Rhode Island.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - - 1,085
State Capital - - - - Newport and Providence
Governor (term expires last Tues. May, 1900), Elisha Dyer
Sec. of State (term exp. last Tues. May, 1900), C. P. Bennett
Treasurer (term expires last]Tues. May,1900), Walter A. Read

Legislature meets annually the last Tuesday in May at Newport, and holds an adjourned session the following January at Providence. There is no limit as to the length of session.

HISTORY OF DEBT.—For a brief history of the Rhode Island State debt see STATE AND CITY SUPPLEMENT of April 13, 1895, page 33. the bonds outstanding at present are described as follows:

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State House loan, 1894	3½g.	J & J	Jan. 1, 1904	$300,000
do do 1894	3½g.	J & J	Jan. 1, 1914	400,000
do do 1894	3½g.	J & J	Jan. 1, 1924	400,000
do do 1894	3½g.	J & J	Jan. 1, 1934	400,000
do do 1898	3g.	A & O	July 15, 1938	800,000

PAR VALUE OF BONDS.—The bonds are for $1,000 each.

TAX FREE.—Bonds of the State House loan are tax exempt.

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company on all loans except that due in 1938, which is payable at the Industrial Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS ETC.—

January 1—	1899.	1898.	1897.	1895.
Total funded debt	$2,300,000	$1,500,000	$1,517,000	$1,517,000
Sinking funds	255,089	209,422	150,000	118,667
Net debt	$2,044,911	$1,290,578	$1,367,000	$1,398,333

The sinking fund is largely invested in city, town and district bonds and notes, and it is to receive $50,000 yearly.

TAX VALUATION.—The assessed valuation of real estate in Rhode Island in 1898 was $308,967,317; personal property, $81,945,263; total $390,912,580. Tax rate (per $1,000) in 1898 was $1·80.

POPULATION OF STATE.—In 1790, 68,825. Since then:

1895	384,758	1870	217,353	1830	97,199
1890	345,506	1860	174,620	1820	83,015
1885	304,284	1850	147,545	1810	76,931
1880	276,531	1840	108,830	1800	69,12

MUNICIPAL INDEBTEDNESS LIMITATIONS.—There is nothing in the Constitution of Rhode Island limiting the amount of city debts. The following, however, are two sections taken from Title 7, Chapter 36 (page 157) of the Revised Statutes of the State of 1896. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town (which includes city) to create debt.

SECTION 20. "The outstanding notes, bonds and contracts of towns shall be paid and be fulfilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and all indebtedness now authorized to be incurred on account thereof may be incurred according to the tenor of the authority therefor.

SECTION 21. No town shall, *without special statutory authority therefor*, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing such indebtedness."

A proposed new constitution, containing certain limitations as to State and other debts, failed of adoption at the November election in 1898, but is again to be submitted to popular vote the present year.

SAVINGS BANK INVESTMENTS AND RESTRICTIONS.—In the Revised Statutes of Rhode Island (which were revised in 1896), Sections 54, 55, 56, etc., of Chapter 178, Title 19 (on page 548), will be found the provisions of law with reference to Savings Bank Investments. Section 54, which recites in detail the stocks, bonds, etc., these institutions are allowed to put their money in is as follows:

SECTION 54. Institutions for savings shall invest their receipts—
(1) In public stocks or bonds of any State or of the United States,
(2) Or in any bank stock, or in notes or bonds of any town or city.
(3) Or in notes of any school district or fire district in any New England State.
(4) Or in such corporate stocks or bonds as they may deem safe and secure,
(5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors,
(6) Or the notes, bonds or drafts of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or city or of any school district or fire district in any New England State, or by the stock or bonds of any corporation which may be deemed to be safe, or by mortgage on real estate.

Concerning Sections 55 and 56, the first appears to give savings institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether drawing interest or not." The two sections are subjoined.

SECTION 55.—No such institution shall have an amount exceeding one-half of its receipts invested in notes, bonds or drafts of individuals or corporations, unless secured by some public notes, bonds or stocks as aforesaid, or by mortgage on real estate: but the preceding section shall not be so construed as to forbid any such institution from placing and holding on deposit in any bank such reasonable amount of their receipts as is customary and they may deem proper, payable on demand, whether drawing interest or not.

SECTION 56.—No money shall be loaned by any institution for savings to any trustee, director or other officer of such institution.

For the other provisions of the law as they now are we would refer our readers to the Revised Statutes of 1896.

CITIES, COUNTIES AND TOWNS IN STATE OF RHODE ISLAND.

BRISTOL.—GEORGE H. PECK, Treasurer.

This town is the capital of Bristol County.

LOANS—	When due.	
TOWN NOTES—		Tax valuation, personal $1,285,100
4s, J&J, $101,450	1900-1902	Total valuation 1898... 5,505,700
Short term notes	$33,550	Assessment about ⅞ actual value.
Total debt Feb., 1899	135,000	Town tax (per $1,000) 1898. $11·70
Tax valuation, real	4,220,600	Population in 1890 was 5,278
		Population in 1895 was 6,730

INTEREST on all town loans is paid in Bristol, R. I.

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

LOANS—	When Due.	
HIGHWAY IMP. BONDS—		Total debt Feb. 1, 1899.. $111,500
4s, g., J&J, $50,000 g.	Jan. 1, 1907	Sinking fund assets 17,605
(Part due every five years) to 1922		Tax valuation, real 2,378,425
Interest at 3d Nat. Bk., Boston.		Tax valuation, pers'l 1,053,850
Bonded debt Feb. 15, '99	$50,000	Total valuation 1898 3,432,275
Floating debt	61,500	Tax rate (per $1,000) '98 $10·00
		Population in 1890 was 5,492

CENTRAL FALLS.—HENRY G. THRESHER, Mayor. C. A. REYNOLDS, Treasurer.

This city, recently organized, assumed the debt of the old fire district (which is now a part of the city) and a part of the debt of the town of Lincoln. Property consisting of land, buildings, water and sewer equipment to the value of $564,000 is owned by the city.

Central Falls is in Providence County.

LOANS—	When Due.	
FIRE DISTRICT BONDS—		Bonded debt Jan. 15, 1899. $448,540
4½s, g., M&N, $84,000	'99 to 1919	Water debt (included) 100,500
($4,000 due yearly on May 15.)		The city has no floating debt.
..., $12,500	1900	Tax valuation, real $6,657,285
TOWN OF LINCOLN BONDS—		Tax valuation, person'l 1,581,600
..., $118,650 $3,390 each	J&J	Total valuation 1898... 8,238,885
CITY BONDS—		Tax rate (per M.) '98 15·00
4s, J&D, $230,000 g.	Dec. 1, '99 to '21	Population in 1895 was 15,828
($10,000 due yearly.)		Population 1897 (est.) over. 16,000

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON.—This town is in Providence County.

LOANS—	When Due.	
GOLD BONDS—		Sinking fund Apr., 1897 $27,281
4s, g, $150,000, g	1922	Assessed valuation, real 9,767,965
4s, g, 100,000, g	Aug. 15, 1925	Assessed valuat'n, pers. 1,235,350
4s, g, F&A $135,000, g.	Aug. 1. 1929	Total valuation 1897 11,003,315
4s, ... 150,000, g	1937	Tax rate (per $1,000) 1898 11·00
Bonded debt Jan. 1, '98	$535,000	Population in 1895 was 10,575
		Population in 1890 was 8,099

CUMBERLAND.—This town is in Providence County.

LOANS—	When Due,	
FUNDING BONDS—		Sinking fund $7,000
4s, J&J, $65,000	Jan. 1, 1900	Net debt Jan. 1, 1898 182,000
($5,000 due yearly) to Jan. 1, 1912		Tax valuation, real 5,424,000
TOWN HOUSE BONDS—		Tax valuation, personal 2,166,000
4s, J&J, $30,000	July 1, 1899	Total valuation 1897 7,590,000
($2,000 due yearly) to July 1, 1914		Assessm't ab't 9-10 actual value.
Interest payable in Providence.		State tax (per $1,000) $1·80
Bonded debt Jan. 1, 1898	$104,000	Town tax (per $1,000) 7·20
Floating debt	85,000	Population in 1895 was 8,507
Total debt	189,000	Population in 1890 was 8,090
		Population in 1880 was 6,445

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.	
TOWN (COUPON) BONDS—		Bonded debt Mar. 1, '99 $345,000
4s, J&D, $100,000	$5,000 yearly	Other liabilities 59,599
GOLD BONDS (reg.), 1893—		Total debt Mar. 1, '99 404,599
4s, g., J&J, $25,000	July 1, 1923	Valuation, real 7,566,648
4s, g., J&J, 60,000	July 1, 1933	Valuation, personal 718,642
4s, g., J&J, 60,000	July 1, 1943	Total valuation 1899 8,285,290
GOLD FUNDING BONDS—		Tax rate (per $1,000) '99 $12·50
4s, g, ..., $100,000	1922 & 1947	Population in 1895 was 10,170
($50,000 in '22 and $50,000 in '47.)		Population in 1890 was 8,422

INTEREST on the town bonds is payable at Blake Bros. & Co., Boston; on gold bonds at the Rhode Island Hospital Trust Co., Providence.

EAST PROVIDENCE FIRE DISTRICT.—Providence Co'ty.

The water-works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the district.

LOANS—	When Due.	
4½s, g., J&J, $15,000, g.	July 1, 1907	4½s, g., J&J, $100,000, g. J'ly 1, 1932
4½s, g., J&J, 35,000, g.	July 1, 1917	Total debt Feb. 1, 1899. $200,000
4½s, g., J&J, 50,000, g.	July 1, 1922	Tax valuation 4,162,301
		Real value (estimated). 5,250,000

INTEREST is paid by the Industrial Trust Co., Providence, R. I.

JOHNSTON.—

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is $255,720·64, leaving $101,677·48 as the town debt remaining. Bonds Nos. 1 to 100 and 151 to 191 (all inclusive) remain as an obligation of the town of Johnston, and interest will be paid when due by the Union Trust Co. as usual. The debt given below is for the old town prior to division.

LOANS—	When Due.
GEN. IMP. & ROAD BONDS.—Gold.	
4s, g., F&A, $50,000g.	Feb. 1, 1907
4s, g., F&A, 100,000g.	Feb. 1, 1912
4s, g., F&A, 100,000g.	Feb. 1, 1917
Bonded debt June 1, '98..	$250,000
Floating debt June 1, '98.	154,189
Total debt June 1, '98....	404,189
Sinking fund June 1, '98.	46,791

Net debt June 1, 1898...	$357,398
Tax valuation, real.....	1,[illegible]56,090
Tax valuation, personal.	451,600
Total valuation 1898....	2,107,690
Assessment about ¾ actual value.	
Town tax (per $1,000) '98..	$13·00
Population in 1895 was.....	11,203
Population in 1890 was.....	9,778
Population in 1880 was.....	5,765

INTEREST is payable by the Union Trust Company, Olneyville.

LINCOLN.— { ALFRED E. SHERMAN, Treasurer. CHARLES F. EASTON, Clerk.

This town is in Providence County.

LOANS—	When Due.
4s, g. A&O. $125,000..	Oct. 15, '28
Bonded debt May 1, 1898..	$59,570
Floating debt.....	113,500
Total debt May 1, 1898...	173,070

Assessed valuat'n, real.	$3,235,980
Assessed valuat'n, per'l.	912,100
Total valuation 1898...	4,148,080
Population in 1895 was...	..8,350

NARRAGANSETT PIER.—E. S. TAYLOR, District Treasurer.—Narragansett Pier is in Washington Co.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, M&N, $100,000....	May 1, 1919
Interest payable in New York.	
Bonded debt Jan. 1, '99..	$100,000
Floating debt.....	73,500

Total debt Jan. 1, 1899..	$173,500
Town has no water debt.	
Tax valuation, real.....	3,409,765
Tax valuation, personal.	255,400
Total valuation 1898....	3,665,165
Total tax (per $1,000) '98	7·50

NEWPORT.— { PATRICK J. BOYLE, Mayor. JOHN S. COGGESHALL, Treasurer.

Newport is situated in the county of the same name.

LOANS—	When Due.
4s, J&J, $40,000.....	Jan. 1, 1928
CITY HALL & IMP. BONDS—	
4s, M&N, $153,000..	May 15, 1948
INDUSTRIAL SCH. AND CONSOL.—	
4s, M&N, $146,000..	May 15, 1923
PARK BONDS—	
4s, ... $40,000..	Feb. 15, 1927
PUBLIC IMPROVEMENTS—	
4s, M&N, $100,000 g.	May 1, 1925
SCHOOL HOUSE—	
4s, M&S, $30,000.....	Mar. 1, 1905
4s, J&D, 16,000.....	Dec. 1, 1906
4s, J&J, 16,000.....	July 15, 1909
4s, ..., 40,000.....	Jan. 1, 1928

SEWER BONDS—	When Due.
4s, M&N, $35,000.....	Nov. 1, 1916
4s, F&A, 98,000.....	Feb. 1, 1918
SEWER AND STREET IMPROVEM'T.	
4s, A&O, $70,000....	Apr. 15, 1921
Bonded debt Jan. 1, '99	$744,000
Sinking fund.....	104,150
Net debt Jan. 1, 1899...	639,850
Assessed valu'n, real...	30,952,900
Assessed valu'n, pers'l.	6,564,600
Total valuation 1898...	37,417,500
Assessment about actual value.	
Tax rate (per $1,000) '98....	10·00
Population 1895.....	21,537
Population 1890.....	19,449

INTEREST is payable at Newport, except on the industrial School Loan, which is payable at the Bay State Trust Co., Boston.

CITY PROPERTY.—The city owns real estate valued by tax assessors at $488,022; other property, $183,398. Limit of indebtedness, 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.

This town is in Providence County.

LOANS—	When Due.
4s, ..., $50,000....	Dec. 15, 1912
Bonded debt Feb. 1, 1899..	$50,000
Floating debt	52,000
Total debt Feb. 1, 1899...	102,000
Sinking fund.....	7,875
Net debt Feb. 1, 1899.....	94,125

Assessed val'tion, real.	$1,284,613
Assessed val'tion, per'l.	319,900
Total valuation 1898...	1,604,513
Assessment about actual value.	
Total tax (per $1,000) '98...	$10 50
Population in 1890 was	2,084
Population in 1899 (est.)	.. 3,000

PAWTUCKET.— { WILLIAM J. CRONIN, Mayor. FRANK M. BATES, Treasurer.

Pawtucket is in Providence County.

LOANS—	When Due.
GENERAL DEBT BONDS—	
4s, J&J, $150,000 g..	July 1, 1915
4s, J&J, 350,000....	July 1, 1899
($50,000 every 5 yrs) to	July 1, 1929
4s, A&O, $600,000 g..	Apr. 1, 1923
4s, J&J, 300,000 g..	July 1, 1934
4s, ..., 300,000 g...	July 1, 1936
4s, ..., 175,000 g..	May 1, 1937
SEWER BONDS 1893—	
4s, A&O, $400,000 g..	Apr. 1, 1923

4s, J&J, $175,000 g..	July 1, 1934
SEWER BONDS—(Con.)	
4s, ..., 225,000 g.	May 1, 1937
WATER BONDS—	
4s, J&J, $600,000 g..	July 1, 1910
4s, J&J, 400,000....	July 1, 1919
4s, J&J, 125,000 g..	July 1, 1934
4s, ..., 100,000 g..	May 1, 1937
Population 1890 was.....	27,633
Population 1895 was.....	32,577

INTEREST is payable at Nat. Bank of Redemption, Boston.

TOTAL DEBT, ETC.—The bonded debt on October 1, 1898, was $4,101,000; floating debt, $594,820; total debt, $4,695,820; sinking fund, $487,529; net debt, $4,208,291. Of this amount $1,111,360 was for water.

ASSESSED VALUATION in 1898 of real estate was $28,242,400; personal property, $5,113,800; total, $33,356,200; tax rate per $1,000 for 1898 is $16·50. In 1882 the total valuation was $16,267,764.

PROVIDENCE.— { WILLIAM C. BAKER, Mayor. D. L. D. GRANGER, Treasurer.

The city is situated in Providence County, which has no debt. On June 1, 1898, a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter was to assume $255,720 64 of the net debt of the old town of Johnston.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City Hall and sewer.1879.	c&r 4½	J & D	June 1, 1899	$600,000
Davis estate loan....1891.	c&r 4g.	J & J	July 1, 1909	75,000
Park loan .....1892.	c&r 4g.	M & S	Mar. 1, 1922	500,000
do .....1897....	r 3½g.	M & N	May 1, 1947	674,000
Public improvement.1879....	r 5	J & J	July 1, 1899	450,000
do do 1880...	r 5	J & J	July 1, 1900	146,000
do do 1897 ..	r 3½g.	M & N	May 1, 1937	640,000
School loan.....1891.	c&r 4g.	J & J	July 1, 1911	300,000
do .....1895.	c&r 4g.	M & N	May 1, 1925	300,000
do .....1897.	c&r 4g.	A & O	April 1, 1927	500,000
Sewer loan.....1891.	c&r 4g.	J & J	July 1, 1921	1,125,000
do .....1892.	c&r 4g.	M & S	Mar. 1, 1922	500,000
do .....1893.	c&r 4g.	A & O	April 1, 1923	500,000
do .....1895.	c&r 4g.	M & N	May 1, 1925	800,000
do .....1896.	c&r 4g.	J & D	June 1, 1926	500,000
do .....1897.	c&r 4g.	A & O	April 1, 1927	300,000
do .....1898.	c&r 3½g.	A & O	April 1, 1928	200,000
Water loan.....1871.	c&r 6g.	J & J	July 1, 1900	$820,000
do .....1872.	c&r 5g.	J & J	July 1, 1900	1,180,000
do .....1874.	c&r 5g.	J & J	July 1, 1900	2,000,000
do 1876	c&r 5g.	J & J	July 1, 1906	1,500,000
do .....1886.	c&r 3½g	M & S	Sept. 1, 1916	483,000
do .....1893.	c&r 4g.	A & O	Apr. 1, 1923	817,000
do .....1896....	r 4g.	J & D	June 1, 1926	200,000
do .....1897.	c&r 4g.	A & O	Apr. 1, 1927	250,000
Highway loan.....1894.	c&r 4g.	M & N	May 1, 1924	1,200,000
do do .....1897.	c&r 4g.	A & O	Apr. 1, 1927	500,000
JOHNSTON BONDS—				
School Dist. No. 15.1894..	c..4s.		Oct, 1, 1909,	25,000
do do " 1894..	c..4s.		Oct, 1, 1924,	30,000
School Dist. No. 1.1897..	c..4s.		Nov. 1, 1927,	17,000
Town bonds, 1892..	c..4s.		Feb. 1, 1912,	50,000
do do 1894..	c..4s.		Feb. 1, 1917,	59,000

DENOMINATIONS OF BONDS.—The coupon bonds are for $1,000 the registered bonds for $1,000 and multiples of the same. All coupon bonds are transferable into registered bonds at the option of the holder.

INTEREST on the bonds is payable as follows:

Title of Loan	Interest, where payable.
City Hall and sewer 4s, due 1899..	Boston, Eliot Nat. Bk., and Prov.
Davis estate loan, due 1909.....	N. Y., Nat. City Bank, and Prov.
Park loan.....	N. Y., Nat. City Bank, and Prov.
Public improvement loans.....	Providence, City Treasury.
School loan, due 1911 and 1927...	N. Y., Nat. City Bank, and Prov.
do due 1925.....	Providence, City Treasury.
Sewer bonds.....	N. Y., Nat. City Bank, and Prov.
Water 6s, due 1900.....	Providence, City Treasury.
do 5s of 1872, due 1900.....	Boston, Eliot Nat. Bank, and Prov.
do 5s of 1874, due 1900.....	N. Y., Nat. City Bank and Prov.
do 5s, due 1906.....	New York, Nat. City Bank, & Prov.
do 3½s, due 1916	do do
do 4s, due 1923	do do
do 4s, due 1926 and 1927..	Providence, City Treasury.
Highway, due 1924 and 1927....	N. Y., Nat. City Bank and Prov.
Johnston school bonds.....	Industrial Trust Co., Providence.
Johnston town bonds.....	Union Trust Co., Providence.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt of Providence (including that assumed by annexing a portion of Johnston), the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Bonded debt (incl. water d't).	$17,241,000	$16,860,000	$16,860,000
Floating debt	1,140,616	1,070,387	451,692
Total debt.....	$18,381,616	$17,930,387	$17,311,692
Sinking funds, etc.....	4,499,212	4,104,021	3,687,981
Net debt.....	$13,882,404	$13,826,366	$13,623,711
Water debt (included above).	$7,285,000	$7,250,000	$7,250,000

The debt of the city of Providence, less the sinking fund and water debt, is 3·63 per cent of the assessed valuation of the city.

The notes representing the floating debt on March 1, 1899, were all held by the Commissioners of the Sinking Funds and were issued for and are chargeable to the following accounts:

Sewerage	$225,000
Special highway loan.....	75,000
Weybosset Bridge and river walls.....	221,500
Davies Park land and improvement.....	34,000
Blackstone Park improvement loan.....	15,000
School-houses, etc.....	300,000
Casino.....	19,558
Central Office Fire Alarm	24,558
Davies Park improvement loan account.....	26,000
Water-works construction.....	35,000
Johnston Annexation	165,000
Total	$1,140,616

SINKING FUNDS.—By city ordinance all sinking fund income is required to be invested in the city's bonds or notes, in State of Rhode Island bonds, or in United States bonds. The city's bonds to be canceled to prevent re-issue.

The loans, for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1899, are shown by the following table:

City hall and sewer loan, due in 1899	$616,994 02
Public improvement loan, due in 1899.....	439,635 18
Public improvement loan, due in 1900.....	130,083 54
Public improvement loan due in 1937.....	16,635 05
Water loans, due in 1900.....	1,124,552 57
Water loan, due in 1906.....	254,787 84
Water loan, due in 1916.....	100,805 88
Water loan, due in 1923.....	54,704 08
Water loan, due in 1926.....	31,509 81
Water loan, due in 1927.....	37,522 68
Davis estate loan, due in 1909.....	24,921 37
School loan, due in 1911.....	127,[illegible]75 15
School loan, due in 1925.....	69,466 79
School loan, due in 1927.....	93,799 68
Sewer loan, due in 1921.....	235,737 70
Sewer loan, due in 1922.....	133,159 70
Sewer loan, due in 1923.....	99,435 10
Sewer loan, due in 1925.....	171,671 25
Sewer loan, due in 1926.....	105,236 90
Sewer loan, due in 1927.....	58,096 09
Sewer loan, due in 1928.....	19,396 02
Park loan, due in 1922	134,079 62
Park loan, due in 1947.....	11,625 54
Highway loan, due in 1924.....	294,880 26
Highway loan, due in 1927.....	102,092 17
Johnston School District No. 15, loan due in 1909.....	4,239 46
Johnston School District No. 15, loan due in 1924.....	1,989 36
Johnston School District No. 1, loan due in 1927.....	732 66
Johnston loan due in 1912 and 1917	.....
Johnston School District No. 11.....	346 53
Total sinking funds Jan. 1, 1899.....	$4,499,212 00

WATER WORKS.—The water works construction account to Oct. 1, 1898, amounted to $6,8 8,518 03. In year 1897-98 income from water rents, etc., was $52 ,677 74; cost of maintenance $84,123 76; interest on water loans, $350,915 56; surplus, $88,638 42.

ASSESSED VALUATION.—The valuation and tax rate have been as follows, real estate being assessed at "about two-thirds cash value:"

Years.	Assessed Valuation Real	Personal	Total	Tax per $1,000.	Amount of Tax.
1898.	$142,430,200	$39,127,920	$181,558,120	$16·50	$2,995,708 98
1897.	135,805,460	38,237,020	174,042,480	16·50	2,871,700 92
1896.	133,296,200	40,936,300	174,232,500	16·50	2,874,836 25
1895.	129,438,060	40,346,500	169,784,560	16·00	2,716,552 96
1890.	104,684,440	35,932,620	140,617,060	15·00	2,109,255 90
1880.	88,012,100	27,908,900	115,921,000	13·50	1,564,933 50
1870.	52,511,800	40,565,100	93,076,900	13·50	1,256,538 15
1860.	37,089,800	21,042,000	58,131,800	5·60	325,538 80

The tax rate in 1898 included State tax of $1·80 and city tax $14·70.

POPULATION—The population for 1898 is estimated at 166,000 In 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

SOUTH KINGSTOWN.—J. A. Allen, Treas.

This town is in Washington County.

LOANS—	When Due.		
Improvement Bonds—		Tax valuation, real.....$2,937,330	
4s, J&D, $127,000...Dec. 15, 1899		Tax valuation, personal. 2,043,305	
(part due yearly) to Dec. 15, 1921		Total valuation 1899... 4,980,635	
Bond. debt Feb. 1, 1899. $127,000		Assessment is 7-10 actual value.	
Floating debt 10,000		Total tax (per $1,000) '99....$7·50	
Total debt Feb. 1, 1899. 137,000		Population in 1890 was.....4,823	
		Population in 1880 was.....5,114	

The above bonds become due yearly in amounts of $5,000 and $6,000 alternately. On December 15, 1899, $6,000 will be taken up.

INTEREST is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

TIVERTON.—This town is in Newport County.

LOANS—	When Due.		
4s, M&S, $24,000.....1899-1922		Assessed valu. personal. $877,700	
($1,000 annually on Sept. 1.)		Total assessed value, '98. 2,628,508	
Bonded debt Mar. 1, '98.. $25,000		Assessment at full value.	
Assessed valuation, real. 1,750,808		Tax rate (per $1,000) '98.....$8·00	
		Population 1895.....2,964	

WARREN.—Charles W. Greene, Treasurer.

This town is in Bristol County.

LOANS—	When Due.		
Refunding Bonds—		Assessed val'ation, real. $2,130,200	
4s, g....., $77,000....1899-1922		Assessed val'ation, per'l 1,381,300	
($3,000 yearly on Oct. 1 to 1917,		Total valuation 1898... 3,511,500	
and $4,000 yearly thereafter.)		Assessment abt. 80% actual value.	
Bonded debt Feb. 1, '99...$77,000		Tax rate (per $1,000) 1898..$10·60	
Sinking fund..... 905		Population in 1890 was.....4,489	
Net debt Feb. 1, 1899..... 76,095		Population in 1899 (est.)....4,500	

INTEREST payable at the Massachusetts Loan & Trust Co., Boston.

WESTERLY.—James M. Pendleton, Treas.

This town is in Washington County.

LOANS—	When Due.		
Refunding Bonds—		Tax valuation, person'l. $1,091,710	
4s, g, J&J, $30,000....Jan. 2, 1929		Total valuation 1898....6,289,810	
Water Loan—		Tax (per $1,000) 1898... 15·90	
4s, M&S, $200,000....Sept. 1, 1927		Population in 1895.....7,636	
3½, g, F&A, $73,000..Feb. 1, 1929		Population in 1890.....6,813	
Bonded debt Feb. 1, 1899. $303,000		*School District No. 1.*	
Sinking fund..... 28,481		Funding Bonds—	
Net debt Feb. 1, 1899.... 274,519		4½s, M&S, 35,000.....1921	
Water debt (included)... 273,000		Subject to call after 1896	
Tax valuation, real.....5,198,100		Interest payable in Westerly.	
		School tax (per $1,000)... $6·00	

INTEREST is payable at the United States Mortgage & Trust Co., New York City.

WOONSOCKET.—{GEO. W. GREENE, Mayor. {S. P. COOK, Treasurer.

Woonsocket is in Providence County. Aside from the following obligations Woonsocket endorses first mortgage bonds of the Woonsocket & Pascoag RR. to the amount of $100,000.

LOANS—	When Due.		
Funding Bonds—		Refunding Water Bonds—	
4s, J&D, $50,000.....1899 to 1903		4s, A&O, g., $150,000. Apr. 1. 1919	
($10,000 yearly on Dec. 1.)		Bond. debt Mar. 11, '99..$1,671,000	
4s, F&A, $200,000....Aug, 1, 1907		Floating debt..... 240,000	
4s, g, A&O, $339,000 Apr. 1, 1924		Total debt Mar. 11, 1899. 1,911,000	
4s, g, M&N, 350,000. May 1, 1927		Sinking fund..... 142,656	
Sewer Bonds—		Net debt Mar. 11, 1899.. 1,768,344	
4s, g, F&A, $50 000. Aug. 15, 1921		Water debt (included).. 522,000	
4s, g, F&A, 50,000 Feb. 15, 1921		Assessed val'n, real....12,732,000	
4s, F&A, 50,000. Feb. 15, 1925		Assessed val'n, pers'n'l. 2,352,585	
4s, F&A, 50,000. Aug. 15, 1925		Total valuation 1898 ..15,084,585	
Water Bonds—		Assessment about ⅔ actual value.	
4s, g, M&N, $92,000 Nov. 1, 1916		Tax rate (per $1,000) '98...$15·00	
4s, g, M&N, 100,000..May 1, 1915		Population 1890.....20,830	
4s, g, M&N, 100,000..May 1, 1915		Population 1895 24,468	
4s, g, M&N, 90,000..Nov. 1, 1916		Population 1899 (est.).....25,000	

PAR VALUE OF BONDS.—Bonds are for $1,000 each, except the water bonds of 1885, which are for $5,000 each.

INTEREST is payable in Woonsocket only.

CITY PROPERTY—The city owns real estate and personal property valued at $1,207,000.

State of Connecticut.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State - -	One of Original Thirteen
Total area of State (square miles) - - - - - -	5,004
State Capital - - - - - - - - - -	Hartford
Governor (term expires Jan. '01) -	Geo. E. Lounsbury
Secretary of State (term expires Jan. '01) - -	Huber Clark
Treasurer (term expires Jan. '01) - -	Charles S. Messick

Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the length of the session.

HISTORY OF DEBT.—For a brief history of the Connecticut State debt see State and City Supplement of April, 1895, page 36. The condition of Connecticut's debt now is as follows:

LOANS— NAME AND PURPOSE.	—Interest.— Rate	Pay'le.	—Principal.— When Due.	Outstand'g.
War loan.....1865	Ceased.		Oct. 1, 1885	$100
do renewal 1882 c & r	3½	J & J	Jan. 1, 1903	500,000
do do 1883 r	3½	J & J	Jan. 1, 1903	1,000,000
do do 1885.....	3	A & O	Oct. 1, 1910	1,740,000

PAR VALUE OF BONDS—The bonds are all for $1,000 or $10,000.

INTEREST on all bonds is payable in Hartford, Conn.

TOTAL DEBT, Etc.—

	Oct. 1, 1898.	Oct. 1, 1897.	Oct. 1, 1896.	Oct. 1, 1895.
Total funded debt....	$3,240,100	$3,240,200	$3,240,200	$3,240,200
Civil list funds.....	463,891	123,028	290,734	518,764
Net debt.....	$2,776,209	$3,117,172	$2,949,466	$2,721,446

ASSESSED VALUATION.—Assessed value formerly about 50 per cent of actual value; now believed to be higher.

Years.	Tax valuation.	Years.	Tax valuation.
1898.....	$.....	1894.....	$441,001,581
1897.....	534,465,257	1893.....	416,323,252
1896.....	529,621,165	1892.....	381,261,607
1895.....	452,863,714	1888.....	354,557,515

DEBT LIMITATION.—The Constitution of Connecticut contains but a single provision restricting the debt-making power. The provision is Article 25, and was adopted as an amendment in 1877. We give the article in full:

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional appropriations of money or credit any railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling acts and in city charters.

As to towns, we notice that there is a general law granting them unlimited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, "when any town shall have made appropriations "or incurred debts, or shall hereafter make appropriations or incur "debts exceeding ten thousand dollars, it may issue bonds, either regis- "tered or with coupons attached, or other obligations, payable at such "times and at such annual rate of interest not exceeding 6 per cent, "payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820, Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the "construction of the railroads of the Connecticut Western Railroad "Company, the New Haven Middletown & Willimantic Railroad Com- "pany, the Shepaug Valley Railroad Company, the Connecticut Valley "Railroad Co., the Connecticut Central Railroad Company, or either of "them." All railroads which are in whole or in part in the State are taxed by the State under Section 3920, Chapter 244 of the Revised Statutes, so that the tax on these bonds is paid by the railroads.

Exemption from tax of new bonds issued to redeem or to provide a fund to redeem the railroad aid bonds, or to redeem or to provide a fund to redeem any reissue of the same, is conferred fully by an act approved June 19, 1889, and found in the "Public Acts" for that year.

POPULATION OF STATE.—Population has been as follows:

1890.....	746,258	1860.....	460,147	1830.....	297,675
1880.....	622,700	1850.....	370,792	1820.....	275,148
1870.....	537,454	1840.....	309,978	1810.....	261,942

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—At the session in 1897 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. These are mainly contained in section 1,800 of the General Statutes of the State. It seems that this section was remodeled and the list of securities enlarged in 1889, then was amended in 1893, and has, as stated, now again been amended in 1897. The amending act of 1897 is entitled "An Act concerning investments by Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired; otherwise we give the section as it reads and was passed, preserving even the punctuation.

Section 1800 of the General Statutes, as amended by Chapter CCXXIX of the public acts of 1893, is hereby amended to read as follows: Savings banks may invest— [As we go to press, a *material amendment* to the Section (7) with reference to railroad investments *is under consideration* by the Legislature—see editorial article elsewhere in this number.]

(1) Not exceeding twenty per centum of their deposits and surplus in notes secured by the pledge of stocks or bonds as collateral security: *provided*, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two years next preceding that in which the respective loan is made; or by the pledge of any stocks, bonds, or other obligations which, under the provisions of this act, can be purchased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State.

(2) And may invest in the bonds of the United States, the District of Columbia, any of the New England States, or any of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Kentucky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Missouri, Kansas, Nebraska, California, Colorado, and Oregon;

(3) In the bonds of any city in the New England States, or in the State of New York; of Newark, Paterson and Trenton in the State of New Jersey; of Philadelphia in the State of Pennsylvania; of Cincinnati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio; of Louisville in the State of Kentucky; of Detroit in the State of Michigan; of Chicago in the State of Illinois; of Milwaukee in the State of Wisconsin; of St. Louis in the State of Missouri; of Omaha in the State of Nebraska;

(4) Or in the obligations of any of the counties, towns, cities, boroughs, and school districts in this State,

(5) Or in the capital stock of any bank or trust company located in this State, or in the city of New York in the State of New York, or in Boston in the State of Massachusetts;

(6) Or in the bonds of any other incorporated city located in any of the States mentioned in this act, having not less than twenty thousand inhabitants, as ascertained by the United States or State census, or any municipal census taken by authority of the State next preceding such investment; *provided*, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the valuations contained in the assessment for taxation next preceding such investment) of the county and town debt, after deducting the amount of its water debt, and the negotiable securities in the sinking funds which are available for payment of its bonds, does not exceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment; *provided, always*, that the State or city issuing said bonds has not defaulted payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings

bank; but this act shall not be held to authorize the investment of any funds n "special assessment bonds" or "improvement bonds", so called, which are secured only on the property benefited, except in those States where such bonds are by law a direct and primary obligation of the city issuing the same;

(7) Or in the first mortgage bonds of any railroad company, whose road is located wholly or in part in any of the States mentioned in this Act; *provided*, said railroad is located wholly within the United States, or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; *provided*, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and *provided, further*, that said outstanding capital stock at the time of such dividends equals or exceeds in amount one-third of the entire outstanding issue of said bonds; but this act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

(8) All other investments shall consist of deposits in incorporated banks or trust companies located in this State or in the States of New York, Massachusetts, or Rhode Island.

(9) Or of loans secured by mortgage on unincumbered real estate situated in this State, worth double the amount of the loan secured thereon, provided that any savings bank in the town of Putnam may loan on land located in the County of Providence in the State of Rhode Island; any savings bank in the town of Ridgefield may loan on land located in the County of Westchester in the State of New York; any savings bank in the town of Enfield or in the town of Stafford may loan on land located in the County of Hampden in the State of Massachusetts; and any savings bank in the town of Stonington may loan on land located in the County of Washington in the State of Rhode Island.

It would seem according to the foregoing amendment of section 1800 that only forty per cent of the deposits and surplus of any savings bank may be employed on personal security, but that no limit is placed upon the amount which may be invested in the other securities mentioned in the section.

The subjoined sections, 1803, 1804, 1805 and 1806, provide certain *restrictions* with reference to loans—section 1803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecclesiastical Societies; section 1804 restricting amount of loans to one party on personal security; section 1805 forbidding loans on single names.

SEC. 1803. No loan shall be made by any savings bank to a manufacturing corporation or ecclesiastical society, secured by mortgage upon their property, unless the same shall be accompanied by the individual guarantee of some responsible party or parties, or by other collateral security of equal value to the amount of the sum loaned, and the directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible to the full extent of such loan.

SEC. 1804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal security to any one person, company, or interest, more than three per cent of its deposits at the time of making such loan.

SEC. 1805. No savings bank shall buy, or lend any money upon, any obligation on which only one person or firm shall be holden, without taking additional security for the same equivalent to the guaranty or indorsement of some other responsible party.

Besides the ordinary safeguards which are in all savings bank laws there is one of no little importance that ought to aid materially in preventing incautious loans. We refer to the provision below.

SEC. 1806.—When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be entered upon the records of said bank, and said record shall be at all times open to the inspection of the corporators and auditors of said bank and the Bank Commissioners, and be *prima facie* evidence of the truth of the statements therein contained.

TRUST FUNDS—HOW LOANED OR INVESTED—We find in Section 495 of the General Statutes the following liberal provisions providing that trust funds may be loaned or invested in the same securities savings banks are authorized to invest in.

SEC. 495.—Trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT.

NOTE.—*For debts of minor civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.*

The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, and these counties are made up of towns, numbering in the aggregate 167. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List of each town") is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. There are ten cities, each with one exception bearing the same name as the town in which it lies. Of late several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been consolidated and also Bridgeport city and town. On December 7, 1897, city, town and school district of New Haven were likewise consolidated.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax, so that to cover the total tax paid by a city it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for though distinct corporations, their debts are to a greater or less extent the debts of a single community.

ANSONIA.—FRANKLIN BURTON, Mayor. FRED M. DREW, Treasurer.

Ansonia is in New Haven County. By an act of the Connecticut Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.

LOANS—	When Due.
TOWN OF ANSONIA BONDS—	
4s, g., J&J, $100,000, g.	Jan. 1, 1912
Subject to call after	Jan. 1, 1902
CITY OF ANSONIA BONDS—	
4s, g., M&N, $150,000, g.	May 1, '15
BOROUGH OF ANSONIA BONDS—	
3½s, A&O, $75,000	1908

Demand notes	$10,500
Total debt Feb. 1, 1899	335,500
Sinking fund	4,000
Tax valuation 1899	8,050,482
Assessment about actual value.	
Tax rate (per $1,000) '99	$9·00
Population in 1890 was	10,342
Population in 1899 (est.)	13,000

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

LOANS—	When Due.
FUNDING BONDS—	
4s, M&N, $20,000	1899-1908
($2,000 yearly on May 1.)	
4s, A&O, $30,000	Oct. 1, 1919
Bonded debt Oct. 1, 1898	$50,000
Floating debt	14,793

Total debt Oct. 1, 1898	$64,793
Assessed valuation, real	1,138,419
Assessed valuation, per'l	69,755
Total valuation 1898	1,208,174
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1898	$15·00
Population in 1890 was	3,401

INTEREST payable at the Importers' & Traders' Nat. Bank, N. Y.

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	When Due.
WATER-WORKS BONDS—	
6s, M&S, $8,000	Sept. 1, 1903
6s, M&S, 9,000	Sept. 1, 1908
WATER BONDS, 1895—	
4s, A&O, 15,000	1915, '20, '25
($5,000 due each year on Oct. 1.)	
Bonded debt Feb. 1, '99	$32,000

Floating debt	$11,500
Total debt Feb. 1, 1899	43,500
Tax valuation 1898	1,038,782
Estimated actual value	2,000,000
Borough tax rate (per $1,000)	$5·00
Population in 1890 was	2,335
Population in 1899 (est.)	3,000

INTEREST is payable at the Importers' & Traders' Nat. Bank, N. Y.

BLOOMFIELD.—A. R. WELLS, Clerk.

This town is situated in Hartford County.

LOANS—	When Due.
RAILROAD BONDS—	
4s, F&A, $32,000	Feb., 1900
OTHER BONDS—	
4¼, M&S, $26,000	.....
Total debt Feb. 1, 1898	$58,000
Floating debt	2,245
Total debt Feb. 1, 1898	60,245

Sinking fund	$10,276
Net debt Feb. 1, 1898	49,969
Tax valuation, real	637,550
Tax valuation, personal	118,070
Total valuation 1897	755,620
Assessment from ¾ to actual value.	
Tax rate (per $1,000)	$15·00
Population in 1895 was	1,264
Population in 1890 was	1,308

INTEREST is payable at the Mechanics' Savings Bank.

BRIDGEPORT.—BERNARD KEATING, Auditor.

Bridgeport is in Fairfield County. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.

LOANS—	When Due.
CITY & FUNDING BONDS—	
7s, J&J, $150,000	July 1, 1900
5s, J&J, 150,000	July 1, 1908
3½s, J&J, 125,000	July 1, 1915
4s, J&J, 400,000	July 1, 1919
4s, ..., 500,000	1924
COURT HOUSE (TOWN BONDS)—	
4½s, J&J, $150,000	July 1, 1910
(Subject to call after July 1, 1900.)	
4½s, J&J, $150,000	June 1, 1918
(Subject to call after June 1, 1903)	

Bonded debt Apr. 1, '99	$1,625,000
Floating debt	14,500
Total debt Apr. 1, '99	1,639,500
Sinking fund	329,824
Net debt Apr. 1, 1899	1,309,676
Assessed valuat'n 1898	59,877,580
Assessment about actual value.	
Tax rate (per $1,000) '99	$12·90
Value city property	1,991,996
Population 1890	48,856
Population 1899 (est.)	67,000

BRISTOL.—C. S. TREADWAY, Treasurer.

This town is situated in Hartford County.

LOANS—	When Due.
FUNDING BONDS—	
4s, J&J, $26,000	Jan. 2, 1903
(part each 5th year) to	Jan. 2, 1908
4s, J&J, $100,000	July 1, 1927
HIGH SCHOOL BONDS—	
4s, J&J, $24,000	Jan. 1, 1901
($8,000 each 5th yr) to	Jan. 1, 1911
Interest paid at Bristol Nat. Bk.	
Bonded debt Jan. 1, '99	$150,000

Floating debt	$83,197
Total debt	233,197
Sinking funds	23,962
Net debt Jan. 1, 1899	209,235
Tax valuation 1899	5,653,200
Assessment is ½ actual value.	
Town tax (per $1,000) '99	$10·00
Population in 1890 was	7,382
Population in 1880 was	5,347

BROOKLYN.—THEODORE D. POND, Clerk.

This town is in Windham County.

LOANS—	When Due.
4s, M&M, $28,000	May 1, 1903 to May 1, 1928
($3,000 in 1903 and $5,000 in the years 1908-13-18-23-28.)	
Bonded debt Sept. 14, '98	$28,000
Floating debt	420

Total debt Sept. 14, '98	$28,420
Sinking fund	1,769
Net debt Sept. 14, 1898	26,651
Total valuation 1897	1,281,245
Tax rate (per $1,000) 1897	$10·50
Population in 1890 was	2,628

INTEREST is payable at Town Treasurer's office.

CANTON.—J. H. BIDWELL, Treasurer.

This town is in Hartford County.

LOANS—	When Due.
Notes, $5,000	1900
" 5,000	1905
" 5,000	1910
" 7,000	1915
Funded debt Sept. 15, '98	$22,000
Floating debt	5,248
Total debt Sept. 15, 1898	27,248

Cash, sinking fund, etc.	$5,102
Net debt, Sept. 15, 1898	22,146
Assessed valuation 1898	1,558,686
Assessm't about 65% actual value.	
Tax rate (Town) per M. 1897	$13·00
Population 1890	2,500
Population 1897 (est.)	3,000

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

LOANS—	When Due.
RAILROAD AID BONDS—	
4s, J&J, $40,000	Jan. 1, 1911
3·75s, J&D, 35,000	June 1, 1910
3·65s, J&D, 37,000	June 1, 1909
Bonded debt Oct. 1, '98	$112,000
Floating debt	3,623
Total debt	115,623

Assets	$16,615
Net debt Oct 1, 1898	99,008
Tax valuation, real	521,088
Tax valuation, personal	238,435
Total valuation 1897	759,523
Assessm't from ⅔ to ¾ act. value.	
Tax rate (per $1,000)	$25·00
Population in 1890 was	1,949

OPTIONAL.—Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and $10,000 after 15 years.

TAX FREE.—All of the town's bonds are exempt from taxation.

INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER.—Wm. B. Otis, Treasurer.

This town is situated in New London County.

LOANS— *When Due.*
4s, M&N, $35,000....May, 1900, to
($1,000 due yearly) May, 1934
Town bonds and notes....$45,000
Floating debt..... 22,522
Total debt Sept. 1, 1898... 67,522

Tax valuation 1898 .....$963,780
Assessment about ⅔ actual value.
Tax rate (per $1,000) '97.. $18·00
Population in 1890 was.....2,988
Population 1896 (est.).....2,500

DANBURY.—

The City of Danbury is situated in Danbury Town, Fairfield County.

LOANS— *When Due.*
Improvement Bonds—
4s, J&J, $155,000....Jan. 1, 1920
4s, J&J, 100,000....July, 1923
Funding Bonds—
4s, M&N, $150,000...1927 to 1936
($10,000 annually and $50,000
in 1937, on May 1.)
Water Bonds—
4½s, J&J, $28,000....July 1, 1900
4½s, J&J, 30,000....July 1, 1905
4½s, J&J, 30,000....July 1, 1910
4s, J&J, 84,000....July 1, 1899
(Payable $3,000 semi-an. to 1912.)

4s, J&J, $45,000....Jan. 1, 1920
Bonded debt May 1, '97..$481,000
Floating debt..... 350,000
Total debt May 1, 1897.. 831,000
Sinking funds..... 4,000
Water debt (incl. above). 225,000
Tax valuation, real.....5,809,413
Tax valuation, personal. 885,037
Total valuation 1896 ..6,694,450
Assessment is ½ actual value.
Value of city property... $600,000
Tax rate (per $1,000).... 10·00
Population in 1890 was.....16,552
Population in 1897 (est.)...19,000

INTEREST on the improvement bonds and on the water bonds of 1920 is payable at the National Park Bank, New York; on all other bonds at the Importers' & Traders' National Bank, New York.

DERBY—{EDWARD J. CONDON, Mayor. CHARLES E. CLARK, Treasurer.

This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.

LOANS— *When Due.*
Funding Bonds—
4s, A&O, $60,000..Oct. 1, 1908
4s, g., J&J, 102,000g.July 1, 1914
Improvement Bonds—
4s, ..., 10,000 July 1, 1906
Subject to call after July 1, 1897.
Bonded debt Jan. 1, '99..$172,000
Floating debt..... 8,956

Total debt.....$180,956
Sinking fund assets, &c.. 19,669
Net debt Jan. 1, '99..... 161,287
Interest is payable at Derby.
Tax valuation 1898 ....$5,001,266
Assessment same as actual value.
City tax (per $1,000) 1898...$9·00
Population (local estimate) ..7,500
Population in 1890 was.....5,969

EAST HADDAM.—J. H. Morton, Treas.

This town is in Middlesex County.

LOANS— *When Due.*
Funding Bonds—
3½s, ..., $9,900....Jan. 1, 1919
Refunding Bonds—
3½s, ..., $14,100...Jan. 1, 1919
Bonded debt Jan. 1, 1899..$44,000

Assessed valuation, per'l.$366,968
Assessed valuation, real. 681,380
Total valuation 1898....1,048,348
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$15·00
Population in 1890 was.....2,599

EAST HARTFORD.—J. O. Goodwin, Clerk.

This town is in Hartford County.

LOANS— *When Due.*
Bridge Bonds—
3·6s, A&O, $39,600....Oct. 1, 1919
Subject to call after Oct. 1, 1899
Bridge and Road Bonds—
4s, A&O, $60,000...Apr. 2, '04-'24
Bonded debt Feb. 4, 1899. 105,600
Floating debt..... 30,000

Total debt Feb. 4, 1899... $135,600
Available assets 8,000
Tax valuation 1898.....2,911,068
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$15·00
Population in 1899 (est.).....5,500
Population in 1890 was.....4,455

ENFIELD.—R. E. Spencer, Treasurer.

This town is in Hartford County.

LOANS— *When Due.*
Town Bonds—
4s, M&N, $50,000.....May 1, 1904
4s, M&N, 25,000.....Nov. 1, 1920
Subject to call.
Bonded debt Feb. 1, '99...$75,000

Ass'd valuation 1898...$2,721,337
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898..15·00
Population 1890 was.....7,199
Population 1880 was.....6,755
Population 1899 (estimated).7,000

INTEREST payable at the Thompsonville Trust Co.

ESSEX.—Jas. L. Phelps, Clerk.

This town is in Middlesex County.

LOANS— *When Due.*
Refunding Railroad Bonds—
3·65s, A&O, $44,000..... .....
Macadam Notes—
..., ..., $9,000.. .....
Net debt Sept. 1, 1898.....$53,000

Tax valuation 1898.....$950,689
Assessment is ⅔ actual value.
Tax rate (per $1,000) 1897.$14·00
Population 1890 was.....2,035
Population 1898 (estimated).2,179

INTEREST is payable at the Essex Savings Bank.
TAX FREE.—All bonds are exempt from taxation.

FAIRFIELD.—O. C. Jennings, Treasurer.

This town is in Fairfield County.

LOANS— *When Due.*
Town Bonds—
.... $67,000.....1899-1925
Bonded debt Sept., 1898..$61,000
Floating debt..... 62,350

Total debt Sept., 1898... $123,350
Tax valuation 1897.....3,117,402
Tax rate (per $1,000) 1898...10·00
Population 1890 was.....3,868
Population 1880 was.....3,748

FAIRFIELD CO.—{T. BAKER, Treasurer. HENRY LEE, Secretary County Commissioners.

County seats are Bridgeport and Danbury.

LOANS— *When Due.*
County Bonds—
..s, ..., $45,000.....1913
Subject to call.....1903
Jail Bonds—
4s, J&J, $60,000.....July 1, 1909
Subject to call after July 1, 1899

Bonded debt Feb. 1, '99 $105,000
Tax valuation 1897...127,839,619
Assessment about actual value.
Population in 1890 was....150,081
Population in 1880 was....112,042

GLASTONBURY.—O. R. Morgan, Treas.

This town is in Hartford County.

Funding Bonds—
4s, J&J, $95,000.....1903-1928
($15,000 in 5, 10, 15 & 20 years &
$35,000 in 30 years.)
Bonded debt Sept. 15, '98..$95,000
Floating debt..... 3,400

Total debt Sept. 15, '98.. $98,400
Assessed valuation 1898.1,740,261
Tax rate (per $1,000) '99...$16·00
Population 1890 was.....3,457
Population in 1880 was.....3,580

GREENWICH.—Hiram June, Treasurer.

This town is in Fairfield County.

Town debt 1897..... $317,020
Town valuation 1898....8,347,429
Tax rate (per $1,000).... 13·00
Borough debt 1897 46,443

Borough valuation '97.$1,683,471
Borough tax rate (p $1,000).$8·00
Population in 1890 was.....10,133

GROTON.—Groton is in New London County.

LOANS— *When Due.*
Refunding—
4s, M&N, $45,000.....May 1, 1899
($5,000 biennially) to May 1, 1915
4s, M&N, $20,000.....May 1, 1908
Bonded debt Feb. 1, 1898...$65,000

Floating debt $26,341
Total debt Feb. 1, 1898.. 91,341
Total valuation 1898 2,174,975
Assessm't from ⅓ to ½ act'l value.
Total tax (per $1,000) '97...$15·00
Population 1890 was.....5,539

INTEREST on the 6s is paid by the Mystic River National Bank at Mystic; on the 4s by the Town Treasurer.

HARTFORD.—{MILES B. PRESTON, Mayor. C. C. STRONG, Treasurer.

The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds.....1893	4g,	J & J	July 1, 1918	$290,000
Park improvement..1896	3½g,	J & J	Jan. 1, 1926	150,000
do 1897	3½g,	J & J	Jan. 1, 1926	150,000
Paving bonds 1897	3½g,	J & J	Jan. 1, 1938	100,000
Municipal bonds....1897	3½g,	J & J	Jan. 1, 1938	200,000
Police department..1897	3½g,	J & J	Jan. 1, 1923	75,000
Consolidated bonds*.1889	3	J & J	July 1, 1909	750,000
Refunding bonds....1897	3½g,	J & J	Jan. 1, 1922	800,000
do do 1897	3½g,	M & N	May 1, 1922	270,000
Improvement bonds.1897	3½g,	J & J	Jan. 1, 1922	250,000
Water.....1874	6	F & A	Aug. 1, 1899	202,000
do 1892	5	J & J	July 1, 1900	48,000
do 1893	4g.	J & J	July 1, 1918	475,000
do (Reservoir)...1893	4g.	J & J	July 1, 1918	200,000

(Subject to call after July 1, 1908.)

* Non-taxable.

Capitol bonds to the amount of $7,000 due January 1, 1897, have not yet been presented for payment. An equal amount of cash is held to redeem the same when presented.

PAR VALUE.—The city's bonds are all for $1,000 each.
INTEREST on all of the city bonds is payable at the city treasury

TOTAL DEBT, Etc.—

	Oct. 1, 1898.	*Apr.* 1, 1898.	*Apr.* 1, 1897.
Total bonded debt.....	$3,960,000	$3,960,000	$3,487,000
Floating debt.....	121,455	121,455	194,181
Total debt.....	$4,081,455	$4,081,455	$3,681,181
Sinking fund.....	319,282	313,732	309,851
Water debt (included).....	925,000	925,000	970,000

WATER DEPARTMENT is self sustaining, raising from water rents $30,000 to $40,000 each year above interest on its bonds and all ordinary expenses.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total.*	*Tax Rate.*
1898.....	.....	.....	$61,040,168	*$17·50
1897.....	.....	.....	61,000,000	17·00
1896.....	$39,398,785	$15,923,466	55,322,251	*17·00
1895.....	36,808,488	16,403,193	53,211,681	17·00
1890.....	30,596,238	16,629,086	47,225,324	20·50
1889.....	30,171,885	16,048,479	46,220,364	20·50
1888.....	27,847,349	19,500,122	47,347,471	20·50

* School tax (average $3 per $1,000) additional.

POPULATION.—In 1890 the population of Hartford was 53,230 in 1880 it was 42,553; 1898 estimated at 75,000.

Hartford "First School District."—George C. Bailey, Chairman of Commissioners.

LOANS— *When Due.*
4s, ..., $100,000....May 1, 1927 (Subject to call after May 1, 1907)

Hartford "Arsenal School District."—G. H. Burt, Treasurer.

LOANS— *When Due.*
4s, ..., $100,000.....1917

LOANS— *When Due.*
4s, J&D, $20,000.....June 1, 1917

HUNTINGTON.—J. Tomlinson, Treasurer.

This town is in Fairfield County. (P. O. Shelton.)

LOANS— *When Due.*
4s, J&J, $75,000.....July 1, 1917
Bonded debt Jan. 1, '99...$75,000
Floating debt..... 15,000

Total debt Jan. 1, '99... $90,000
Assessed valuation '98..4,019,470
Tax rate (per M.) '98 (abt.)...$7·00
Population in 1890 was.....5,958

KILLINGLY.—F. T. Preston, Treasurer.

This town is in Windham County.

LOANS— *When Due.*
Funded Loan 1893—
4s, M&N, $74,526.....On demand
Total debt Jan. 1, 1899...$126,048

Tax valuation 1898....$2,443,763
Tax rate (per $1,000) 1898.$15·00
Population 1890 was.....7,027
Population 1880 was.....6,921

The funded loan of 1893 is held by the Chelsea Savings Bank, Norwich, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.—G. M. Woodruff, Treasurer.

Litchfield Village is the county seat of Litchfield County.

LOANS— *When Due.*
Railroad Bonds—
4s, J&D, $20,000..... On demand
4s, J&D, 20,000.....June 1, 1901
6s, J&D, 20,000.....June 1, 1906
6s, J&D, 20,000.....June 1, 1911
Interest is payable in Litchfield.
Bonds are all tax free.

Floating debt, 4½ & 5s.. $8,000
Total debt Jan. 1, '98... 88,000
Tax valuation, real.....2,345,234
Tax valuation, personal. 560,140
Total valuation 1898....2,905,374
Assessment about actual value.
Total tax (per $1,000) '98 $10·00

Bonds are all subject to call five years before date of maturity.

POPULATION.—Population, including borough, in 1890 was 3,304; in 1880 was 3,410; in 1870 was 3,113.

MERIDEN.—{AMOS IVES, Mayor. HERMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting to $61,010 45.

CITY OF MERIDEN BONDS.

LOANS—	When Due.
CITY IMPR'M'T BONDS—	
6s, J&J, $10,000	July 1, 1899
FUNDING BONDS—	
4s, J&J, $50,000	July 1, 1914
SEWER BONDS—	
4s, M&N, $130,000	May 1, '00 to '12
4s, M&N, 5,000	May 1, 1913
WATER BONDS—	
3½s, J&D, $40,000	June, '99 to '00
4s, M&N, 200,000	May 1, '01 to '10
WATER BONDS—(Cont.)—	
4s, M&N, $10,000	May 1, 1911
4s, J&J, 50,000	July, '11 to '13

Bonded debt Dec. 1, '98 $495,000
Floating debt..... 104,351
Total debt Dec. 1, 1898. 599,351
Water debt (included) 337,851
Assessed valuation '97. 12,101,434
Tax rate (per $1,000) '97...$10·50
Population in 1890 was....21,652

TOWN OF MERIDEN BONDS.

WAR AND HIGH SCHOOL—
4s, 4½s & 6s, $260,000. 1898 to '12
Total debt Aug. 1, 1898..$332,538

Assessed valuat'n '98 $16,610,510
Tax rate (per $1,000) '98. $10·50
Population in 1890 was.....25,423

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' & Traders' National Bank, New York; on the improvement bonds at the Fourth National Bank, New York.

MIDDLETOWN.—Middletown City is situated in the town of Middletown, Middlesex County. The city and town are distinct corporations, and the debts of both are given below:

CITY OF MIDDLETOWN DEBT.

LOANS—	When Due.
FUNDING DEBT BONDS—	
4s, A&O, $25,000	Oct. 1, 1909
4s, M&N, 25,000	Nov. 1, 1914
4s, A&O, 25,000	Oct. 1, 1914
(Subject to call after Oct. 1, 1904)	
MUNICIPAL BUILDING—	
4s, M&N, $36,000	
(Subject to call after May 1, 1905)	
SEWER BONDS—	
6s, J&D, $53,000	Dec. 1, 1901
4s, M&S, 28,000	Mar. 1, '04 to '17
4s, M&N, 35,000	
(Subject to call after May 1, 1905)	
WATER BONDS—	
4s, M&N, $20,000	May 1, 1908
4s, F&A, 20,000	Feb., '00 to '09
3·65s, J&J, 55,000	July 1, 1915
4s, J&J, 200,000	July 1, 1912

Bonded debt Jan. 1, '98. $526,000
Water debt (included)... 299,000
Water sinking fund..... 14,485
Assessed valuation '97..6,201,743
City tax rate (per M.) '98....$9·00
Population in 1890 was..... 9,018
Population in 1897 (est.)....12,000

TOWN OF MIDDLETOWN DEBT.—W. C. HOWARD, Town Treasurer.

RAILROAD BONDS—
4s, F&A, $244,000...Aug. 1, 1910
4s, J&J, 180,000. Jan., '00 to '08
3·65s, J&D, 340,000...June 1, 1909

Bonded debt Jan. 1, '98.. $804,000
Assessed valuation '98..8,925,435
Population in 1890 was.....15,205
Population in 1897 (est.)...18,000

MILFORD.—This town is in New Haven County.

LOANS—	When Due.
TOWN BONDS—	
5s, $3,000	
4s, J&J, $29,900	Jan. 1, 1915
4s, $45,600	
Int. payable at Treasurer's office.	
Bonded debt Sept. 20, '97. $78,500	

Floating debt..... 3,013
Total debt Sept. 20, 1897..$81,513
Assets..... 16,129
Net debt Sept. 20, 1897.. 65,384
Tax valuation 1898.....1,860,529
Tax rate (per $1,000) '97...$14·00
Population in 1890 was.....3,811

NAUGATUCK.—JOHN M. PAGE, Treas.

This town is in New Haven County.

LOANS—	When Due.
4s, ... $45,000	Mar. 1, 1907
REFUNDING BONDS—	
4s, A&O, $100,000	April 1, 1912

Bonded debt Aug. 1, '98..$145,000
Floating debt..... 75,829

Total debt Aug. 1, '98 ....$220,829
Tax valuation 1897.....7,379,714
Tax rate (per $1,000) 1897. $12·70
Population in 1890 was..... 6,218
Population in 1898 (est.)...10,000

NEW BRITAIN.—MORRIS C. WEBSTER, Mayor. S. W. CLARK, Treasurer.

The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

LOANS—	When Due.
CITY BONDS—	
4s, J&J, $15,000	July 1, 1913
SCHOOL BONDS—	
4s, J&J, $160,000	Part yearly
SEWER BONDS—	
7s, J&J, $130,000	July 1, 1899
4s, J&J, 20,000	July 1, 1899
4s, A&O, 15,000	Oct. 1, 1925
Optional after Oct. 1, 1910	
4s, F&A, $100,000	Aug. 1, 1918
4s, F&A, 50,000	Aug. 1, 1925
3s, J&J, 35,000	July 1, 1913
SEWER BONDS (Con.)—	
4s, F&A, $50,000	Aug. 1, 1925
(Subject to call after Aug. 1, 1910)	
STREET BONDS—	
4s, ..., $50,000	Aug. 1, 1925
WATER BONDS—	
4s, J&J, $30,000	July 1, 1908
4s, J&J, 20,000	Mar. 12, 1909
4s, F&A, 200,000	Aug. 1, 1918
Optional after Aug. 1, 1908	
4s, F&A, $200,000	July 1, 1927
3½s, ... 40,000	Aug. 1899-02

TOWN OF NEW BRITAIN DEBT:

Town bonds..... due in 1894 & 1911 $175,000

TOTAL DEBT.—The bonded city debt May 1, 1898, was $908,500; sinking funds, $90,841; net debt, $817,659. Total town debt in 1895 was $195,180.

ASSESSED VALUATION.—The city's assessed valuation in 1897 was $9,162,772. Total tax in 1896 (per $1,000), $14·25.

The town's assessed valuation in 1898 was $10,205,502; town tax (per $1,000) was $10·00.

POPULATION.—The town's population (including the city) in 1890 was 19,007; in 1880 it was 13,979; in 1897 about 25,000.

NEW CANAAN.—FRANCIS M. BLISS, Treas.

New Canaan is in Fairfield County.

LOANS—	When Due.
RAILROAD AND WAR BONDS—	
4s, A&O, $24,500	April 1, 1911
Subject to call at any time.	
Bonded debt Jan. 1, 1899..$35,500	
Floating debt. Jan. 1, 1898 49,195	

Tax valuation, real.....$1,771,032
Tax valuation, personal. 207,533
Total valuation 1898....1,978,565
Assessment about ⅔ actual value.
Total tax (per $1,000) '98..$10·00
Population in 1890 was.....2,701

INTEREST on the railroad and war loan is payable at the Middletown Savings Bank, Middletown, Conn., and on the funded debt bonds in New York City.

NEW HAVEN—F. B. FARNSWORTH, Mayor. B. E. BROWN, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

NEW HAVEN CITY BONDS

BRIDGE BONDS—	When Due.
4s, $25,000	Oct. 1, 1914
4s, 40,000	Oct. '15 & '16
BOULEVARD SEWERAGE—	
3½s, J&D, $175,000	June, '02-'08
PAVING BONDS—	
4s, $250,000	Oct. 1, 1901, to Oct. 1, 1916 ($62,500 due every 5 y'rs).
LIBRARY BONDS*—	
4s, J&J, $100,000	Jan. 1, '10-'19
CITY SEWERAGE—	
7s, A&O, †$250,000	Oct. 1, 1911
4s, A&O, 650,000	Apr. 1, 1910, to Apr. 1, 1925 ($25,000 due yrly).
4s, J&D, 100,000	1926 to 1929
3½s, F&A, 75,000	Feb. 1, '00-'04

TOWN OF NEW HAVEN DEBT.

Air Line RR. bonds....1889	3½	J & J	July 1, 1910	$500,000
($25,000 due yearly) to July 1, 1929				
East Haven, ref.....1887	4	M & N	1897 to 1907	60,000
Funding.....	3½	J & J	July 1, 1909	200,000
Subject to call after July 1, 1899				
Park bonds.....1890	3½	J & J	1940	100,000
Subject to call 1910				
do do	4	....	.....	100,000
Quinipiac bridge.....	4	M & N	 1902	25,000
Subject to call.				
War loan.....	6	....	.....	18,200

* Exempt from taxation.
† Payment is provided for by sinking fund.
For School District Debt see separate statement further below.

PAR VALUE OF BONDS.—The bonds are all for $1,000 each except the town war bonds, part of which are for $200 and $500.

INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.

TOTAL DEBT, SINKING FUND, ETC.—

	Oct. 1, '98.	Dec. 13, '97.	Dec. 1, '96.
Total bonded debt of city	$1,430,000	$1,445,000	$1,295,000
Floating debt	.....	32,336	32,336
Total debt city	$1,430,000	$1,477,336	$1,327,336
Sinking fund	204,584	188,937	354,837
Net debt	$1,225,416	$1,288,399	$972,499
Total bonded debt of town	$1,003,200	$1,006,200	$1,007,200
Floating debt	166,029	166,029	166,029
Total town debt	$1,169,229	$1,172,229	$1,173,229
Total debt of School District	$500,000	$500,000	.....
Floating debt	230,000	344,012	.....
Total debt of School District	$730,000	$844,012	.....
Total indebtedness of consolidated city	$3,124,645	$3,304,640	.....

The total indebtedness of the school district on December 1, 1895, was $706,675. The district owns land appraised at $1,191,298.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 51 per cent actual value:"

Years.	Total Valuation.	Rate of Tax per $1,000.	Years.	Total Valuation.	Rate of Tax per $1,000.
1897	$57,683,452	$24·00	1893	$54,500,000	$21·00
1896	56,000,000	22·50	1891	51,995,329	19·50
1895	53,800,000	21·00	1890	52,171,131	19·50

The Grand List does not include property estimated as follows on January 1, 1896:

Yale College, estimated at	$6,000,000
School-houses, estimated with contents and land	1,500,000
Churches and institutions	2,000,000
State, county, town and city public property	800,000
Railroad property and other lawful exemptions	2,700,000
Total	$13,000,000

POPULATION.—In 1890 population of the city was 85,981; in 1880 it was 62,882; in 1897 it was estimated at 110,000.

NEW HAVEN CITY SCHOOL DISTRICT.—Consolidated with the city of New Haven Dec. 7, 1897.

LOANS—	When Due.
4s, F&A, $230,000	1909-1920
($20,000 yearly on Aug. 1.)	
4s, M&N, $70,000	1921-1924
4s, F&A, 75,000	1925-1928
4s, M&N, $125,000	1929-1934

Bonded debt Oct. 1, '98...$500,000
Floating debt..... 230,000
Total debt Oct. 1, 1898... 730,000

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.

County seat is New Haven.

LOANS—	When Due.
3½s, g., M&N, $140,000, g. Nov. 1, '15	
Optional at 2 per cent premium.	

Bond. debt Feb. 1, '99. $140,000
Tax valuation 1897 .154,043,938
Population in 1890 was...209,058

NEW LONDON—C. G. BECKWITH, Mayor. JOHN MCGINLEY, Treasurer.

The town and city are under one government and the following statement includes both.

LOANS—	When Due.
FLOATING DEBT BONDS—	
7s, J&J, $100,000	Jan. 1, 1905
PARK BONDS—	
4s, M&N, $25,000	1918
SCHOOL BONDS—	
4s, J&J, $21,000	1919
4s, J&J, 63,000	1920
4s, J&J, 40,000	1924
4s, J&J, 60,000	1925
SEWER BONDS—	
4s, J&J, $10,000	1917
3½s, J&J, 35,000	July 1, 1911
WATER BONDS—	
7s, J&J, $250,000	Jan. 1, 1900
4s, J&J, 116,000	1919
4s, ..., 60,000	1924

Bonded debt Oct. 1, '98 $780,000
Water debt (included) 426,000
Assessed valuation '98. 9,676,981
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898. $16·00
Population 1890.....13,757
Population 1899 (est.).....18,000

INTEREST on the bonds is payable at the office of the Treasurer.

NORWALK.—C. L. GLOVER, Mayor. H. R. PRICE, City Treasurer. W. A. CURTIS, Town Treasurer.

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

TOWN DEBT, VALUATION, ETC.

LOANS—	When Due.
Town bonds, $100,000	1921
Total debt 1896	260,955

Tax valuation 1895...$13,416,597
Tax rate (per $1,000).....$5·00

CITY DEBT, VALUATION, ETC.

LOANS—	When Due.
FUNDED DEBT—	
4s, J&J, $50,000	July 1, 1927
Subject to call at any time.	
3½s, ... $300,000	Sept. 1, 1918
MUNICIPAL PURPOSES—	
4s, g., J&J, $50,000, g.	May 1, 1935
SEWER BONDS—	
4s, J&J, $75,000	July 1, 1907
4s, J&J, 75,000	July 1, 1908
WATER BONDS—	
4s, J&J, $175,000	July 1, 1926
Subject to call at any time.	
WATER BONDS—(Con.)—	
4s, J&J, $25,000	July 1, 1927
Subject to call at any time.	
4s, g., J&J, $50,000	May 1, 1935

Bond. debt Feb. 1, 1899...$500,000
Floating debt..... 28,651
Total debt..... 528,651
Sinking funds about..... 30,000
Net debt Feb. 1, 1899.... 498,651
Water debt (incl) 252,500
Tax valuat'n 1898. 5,064,691
Assessm't about 9/10 actual value
City tax (per $1,000) 1898.. $8·50

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

POPULATION.—Population of the town (including Norwalk and South Norwalk) was in 1890, 17,747; in 1880, 13,956; in 1870, 12,119.

NORWICH—H. W. Tibbits, Treasurer.

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City of Norwich Debt.				
City debt bonds, ref., 1883	4	A & O	Oct. 1, 1913	$125,000
Court house	7	J & J	Jan. 1, 1905	164,000
Funding bonds	3½	J & D	June 1, 1925	166,000
Sinking fund bonds of 1877	5	A & O	Apr. 1, 1907	160,000
do do 1878	5	A & O	Apr. 1, 1908	50,000
Water fund bonds 1890	5	J & J	Jan. 1, 1910	50,000
do do	5	A & O	April 1, 1908	100,000
Refunding water bonds	3½	J & J	Jan. 1, 1923	150,000
Town of Norwich Debt.—Samuel H. Freeman, Treasurer.				
Court house bonds	7	semi-an.	1905	160,000
Town debt bonds	4	semi-an.	1913	175,000
Town deposit fund	6	Subject to call after 1893, annually		13,301

PAR.—The city's bonds are all for $1,000 each.

TAX FREE.—All the issues of city bonds are exempt from taxation.

INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

TOTAL DEBT.—For a series of years debt has been:

	1898.	1897.	1895.	1894.
Total bonded debt of city	$965,000	$965,000	$799,000	$799,000
Certificates outstanding	.....	.....	165,431	165,431
Total	$965,000	$965,000	$964,431	$964,431
Balance in treasury	7,562	4,233	.....	23,961
Net debt on May 15	$957,438	$960,767	.....	$940,470
Water debt included above	$366,000	$366,000	.....	$300,000

The sinking fund receives yearly ½ mill on city and town list.

CITY PROPERTY.—The city owned property in 1898 valued at $1,073,995. This included buildings, fire department, etc., as well as water works, which were held at $800,000. In the year 1897-98 the regular receipts of the water works were $51,929 25; expenditures $21,303 24.

ASSESSED VALUATION.—Property assessed "at ¾ cash value."

Years.	Real Estate.	Personal Property.	Total.	City Tax per $1000
1899	.....	.....	$13,912,997	$10·00
1895	.....	.....	10,340,484	10·00
1894	.....	.....	10,108,692	10·00
1893	$8,062,744	$1,999,476	10,062,220	10·00
1892	7,981,334	2,087,514	10,068,848	10 00
1891	7,857,924	2,023,101	9,881,025	10·00
1890	7,826,459	2,129,351	9,955,810	9·50
1880	7,438,097	2,976,028	10,414,125	8·00

The town grand list on Oct. 1, 1895, was $13,769,187; tax rate (per $1,000) 1898, $6·50, this being additional to city tax as above given.

POPULATION.—In 1890 population of city was 16,156; in 1880 15,112. Population of town 1890, 23,048; 1880, 21,143.

ORANGE.—{ WALTER A. MAIN, 1st Selectman. DONALDSON S. THOMPSON, Treasurer.

This town is in New Haven County.

LOANS—	When Due.	
Funding Bonds (Gold)—		Tax valuation 1899 ..... $3,454,429
4s,g, J&J, $100,000 g.	Jan. 1, 1916	Assessment is ½ actual value.
Bonded debt Jan. 1, '98	$100,000	Total tax (per $1,000) '98 .. $18·00
Floating debt	35,000	Population in 1890 was 4,537
Total debt Feb. 1, 1899	135,000	Population in 1880 was 3,341
		Population 1899 (est.) 8,000

PLAINFIELD.—S. L. Adams, Treasurer.

This town is in Windham County.

LOANS—	When Due.	
4s, M&N, $5,000		Total debt Sept. 1, 1897. $25,221
4s, M&N, 25,000	1906 to 1926	Tax valuation 1898 2,068,256
($5,000 every fifth year.)		Tax rate (per $1,000) 1899 .. 10·00
Bonded debt Sept. 1, 1897.	$30,000	Population 1890 4,582

INTEREST is payable at the Nat. Tradesmen's Bank, New Haven

PORTLAND.—Chas. H. Edwards, Treas'r

Portland is in Middlesex County. The $97,000 bonds due in 1911 will most likely be refunded this year.

LOANS—	When Due.	
Refunding Bonds—		Bonded debt Feb. 1, '99 .. $282,000
4s, M&N, $100,000	Nov. 1, 1905	Floating debt 3,925
4s, J&J, 97,000	July 1, 1911	Total debt Feb. 1, 1899 .. 285,925
(Subject to call after five years.)		Tax valuation 1898 1,872,149
3·65s, J&J, $85,000	July 1, 1909	Assessment about ⅔ actual value.
Interest payable at Town Treas'y.		Total tax (per $1,000) '98 .. $20·00
		Population in 1890 was 4,687

TAX FREE.—The bonds of the town are exempt from taxation.

PRESTON.—Charles H. Barnes, Treasurer.

This town is in New London County.

LOANS—	When Due.	
War and Bridge Bonds—		Tax valuation, personal. $63,922
6s, J&J, $50,000	Jan. 1, 1900	Total valuation 1897 879,490
4s, J&J, 40,000	Apr. 1, 1906	Tax valuation 1898 937,181
Total debt Jan., 1898	$90,000	Assessment about ⅔ actual value.
Tax valuation, real	815,568	Total tax (per $1,000) '97 ... $16·00
		Population in 1890 was 2,555

INTEREST is payable at the Second National Bank, Norwich, Conn

PUTNAM.—James W. Manning, Treasurer.

This town is in Windham County.

The town has no bonded debt.		Tax rate (per $1,000) '97 ..... $9·00
Float'g debt Sept., 1898.	$72,625	Population in 1890 was 6,512
Tax valuation 1898	3,316,744	Population in 1897 (est.) 6,800
Assessment about ⅔ actual value.		City Debt $17,000

RIDGEFIELD.—Ridgefield is in Fairfield County.

LOANS—	When Due.	
Funding Bonds—		Tax valuation 1897 ..... $1,604,429
3½s, F&A, $35,000	Aug. 1, 1927	Total tax (per $1,000) 1896. 12·00
(Subject to call after Aug. 1, 1917.)		Population 1897 (est.) 3,500
Floating debt July, 1, '97.	$67,215	Population 1890 2,235

ROCKVILLE.—{ E. L. HEATH, Mayor. FRANK GRANT, Treasurer.

This City is in Tolland County.

LOANS—	When Due.	
Sewer Bonds—		Total bond. debt Feb. 3, '99 $140,000
4s, J&J, $50,000	Jan. 1, 1925	Interest payable at Treas'r's office.
Optional after Jan. 1, 1900.		Assessed valuation '97. $2,592,235
4s, J&J, $90,000	July 1, 1927	Assessm't in '98 about full value.
		Tax rate (per $1,000) 1899. $30·00

SIMSBURY.—A. S. Chapman, Treasurer.

Simsbury is in Hartford County.

LOANS—	When Due.	
Railroad Bonds—		Total debt Jan. 1, 1899 .. $34,000
4s, J & J .. $20,000	July 1, 1899	Tax valuation 1898 1,470,166
($2,000 yearly) to July 1, 1908		Assessment about ⅔ actual value.
4s, J & J .. $4,000	July 1, 1909	Total tax (per $1,000) 1898. $14·00
Bonded debt Jan. 1, 1899	$24,000	Population in 1890 was 1,874
Floating debt	10,000	Population in 1880 was 1,830
		Population in 1899 (est.) 2,000

TAX FREE.—All bonds issued by this town are exempt from taxation.

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. Lewis, Treasurer

This town is in Hartford County.

LOANS—	When Due.	
4s, J&J, $90,000	1907-1927	Assessed valuat'n, real $1,397,648
($30,000 due every 10 years.)		Assessed val't'n, pers'l .. 1,186,608
Total debt Feb. 6, 1899.	$90,000	Total valuation 1898 2,584,256
Sinking fund	7,337	Assessment 60% actual value.
Net debt Feb. 6, 1899	82,663	Tax rate (per $1,000) 1898. $18·50
Water debt (included)	15,000	Population 1899 (est.) 5,600
		Population 1890 5,501

SOUTH NORWALK.—{ Dr. J. M. COBURN, Mayor W. L. SMITH, Ch. F. Com.

This city is in Norwalk Town, Fairfield County.

LOANS—	When Due.	
Electric Light Bonds—		Water Bonds—(Con.)—
4s, .. $20,000	Apr. 1, 1928	4s, J&J, $12,500 ..... Apr. 1, 1910
Library Bonds—		4s, J&J, 47,500 ..... Apr. 1, 1911
4s, ..., $5,000	Apr. 1, 1928	4s, J&J, 30,000 ..... July 1, 1925
Refunding Bonds—		Bonded debt Sept. 1, '98 .. $315,000
4s, J&J, $90,000	July 1, 1913	Floating debt 14,500
(Subject to call 1903.)		Total debt Sept. 1, 1898. 329,500
Water Bonds—		Water debt (included) ... 200,000
6s, J&J, $40,000	July 1, 1906	Assessed valuation '97 .. 4,920,609
4s, J&J, 9,000	July 1, 1900	Assessment about actual value.
4s, J&J, 52,000	July 1, 1909	City & town tax (per M.) '98. $13·25
4s, J&J, 9,000	July 1, 1910	Population in 1898 (est.) ... 7,500
		Pop. of town in 1890 was ... 17,747

INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.

SPRAGUE.—Peter S. Cote, Treasurer.

This town is in New London County.

LOANS—	When due.	
Town Bonds—		Net debt Sept. 15, 1898 ... $49,320
6s, Mar., $45,000	Mar. 27, 1906	Town has no water debt.
Bonded debt Sept. 15, 1898	$45,000	Tax valuation 1898 605,946
Floating debt	16,700	Assessment about ⅔ actual value.
Total debt	61,700	Total tax (per $1,000) '98 ... 15·00
Sinking funds	12,380	Population 1890 1,106
		Population 1895 (estimated). 1,006

INTEREST is payable at Merchants' National Bank, Norwich, Conn.

STAMFORD (City).—This city is in Fairfield County.

LOANS—	When Due.	
Sewer Bonds—		Bonded debt Jan. 1, '98. $125,000
4s, M&N, $5,000	May 1, 1901	Floating debt 70,000
4s, M&N, 20,000	Nov. 1, 1901	Total debt Jan. 1, 1898. 195,000
4s, M&N, 5,000	May 1, 1906	Sinking fund 16,000
4s, M&N, 20,000	Nov. 1, 1906	Net debt Jan. 1, 1898 .. 179,000
Interest payable at Stamford.		Tax valuation 1896 18,000,000
		Assessment about 9/10 actual value

The city's tax rate (per $1,000) in 1896 was $6·75 in one district, 5·04 in another and $2·70 in the third. The population in 1896 was estimated at 20,000.

STAMFORD (Town).—W. D. Daskam, Treas.

This town is in Fairfield County.

LOANS—	When Due.	
Town Hall, 1890—		Bonded debt Feb. 1, '99 .. $340,000
4s, A&O, $94,000	Oct. 1, 1910	Floating debt 55,000
Schools and Bridges, 1893—		Total debt 395,000
4s, F&A, $96,000	Aug. 1, 1923	Sinking funds 55,297
High School—		Net debt Feb. 1, 1899 339,703
4s, F&A, $75,000	Aug. 1, 1914-24	Tax valuation 1898 12,983,011
Interest is payable in Stamford.		Assessment about ⅔ actual value.
Funding Bonds—		Town tax (per $1,000) '98 .. $12·00
4s, F&A, $75,000g	Feb. 1, 1927	Population in 1890 was 15,700
		Population in 1899 (est.) ... 20,000

STONINGTON.—E. B. Hinckley, Town Treas.

Stonington is in New London County. The debts of both town and borough are given below.

LOANS—	When Due.	
Town Debt, Etc.		Tax valuation 1898 .... $2,724,212
War Bonds—		Tax rate (per $1,000) 1898 ... 12·50
4s, ... $28,000	1902	Population (local est.) 1898 .. 7,700
Bonded debt Sept. 7, '98.	$28,000	Population 1890 was 7,184
Floating debt	33,313	*Borough Debt, Etc.*
Total debt	61,313	Total debt Jan. 1, 1899 ... $30,000
Balance in treasury	14,748	Tax valuation 1898 587,627
Net debt Sept. 7, 1898	46,565	Boro'gh tax (per $1,000) '98. $10·00
		Population 1895 (estimated). 1,800

SUFFIELD.—Wm. L. Loomis, Clerk.

This town is in Hartford County.

LOANS—		
Town note	$5,495	Total debt Feb. 1, 1899 .. $57,610
Town notes, 4½%	35,115	Assessed valuation 1899. 2,426,000
Town notes, 5%	12,000	Tax rate (per $1,000) 1897. $10·00
Town notes, 4s	5,000	Population 1890 3,169
		Population 1898 (est.) 3,200

THOMASTON.—Arthur J. Hine, Treasurer.

This town is in Litchfield County.

LOANS—	When Due.	
Town Hall Bonds—		Tax valuation, real .. $1,034,475
4s, J&D, $50,000	Dec. 1, 1904	Tax valuation, personal 507,337
Interest payable at Treas'r's office.		Tax valuation 1898 1,541,812
Bonded debt Feb. 1, '99	$50,000	Assessment ½ to ⅔ actual value.
Floating debt	37,000	Total tax (per $1,000) '98 .. $15·00
Total debt Feb. 1, 1899	87,000	Population in 1890 was 3,278
		Population in 1897 (est.) 3,300

TORRINGTON.—{ISAAC W. BROOKS, Treasurer. WALTER HOLCOMB, Clerk.

This town is in Litchfield County.

Town debt Feb. 1, 1899. $92,000
Town valuation 1898....6,149,675
Town tax (per $1,000) '98..$10·00
Population in 1890 was.....6,048
Population '99 (estimated)..12,000
Borough debt Feb. 1, '99. $55,000
Borough assessm't '98. .4,903,227
Borough tax (per $1,000) '98.$5·00
Population 1899 (est.) 9,000
Population in 1890 was.....4,283

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

LOANS— *When Due.*
RAILROAD BONDS 1896—
3s, J&J, $60,000.....July 1, 1906
MEMORIAL HALL, 1889—
3½s, M&N, $125,000.Nov. 1, 1919
(Optional after Nov. 1, 1899.)
HIGH SCHOOL, 1892—
..., J&J, $50,000.....July 1, 1922

Bonded debt Jan. 1, '99..$235,000
Floating debt..... 54,000
Total debt Jan. 1, 1899... 289,000
Tax valuation 1898.....7,609,279
Assessment about ½ actual value.
Town tax (per $1,000) '98...$7·00
Population in 1890 was.....8,808
Population in 1899 (est.)....9,000

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—{WM. H. NEWTON, Town Treas. C. D. MORRIS, Borough Treas.

The town and borough of Wallingford is situated in New Haven Co.

TOWN DEBT—
4s, ..., $30,000..... 1927
REFUNDING BONDS—
3·65s, M&N, $60,000.1900 to 1929
Town debt Jan. 1, 1899.. $90,000
Assess'd val'n, town, '98.3,762,752
Town tax (per $1,000) '98...$7·00
Population town 1890 6,584
Population town '99 (est.)...8,000

BOROUGH DEBT.
WATER BONDS—
4s, J&J, $175,000.....1903-1915
Sewer bonds..... $25,000
Improvement bonds..... 45,000
Borough bonded debt Jan. 1, 1899..... 245,000
Floating debt..... 40,000
Total debt Jan., 1899... 285,000
Assess'd valu'n Boro. '98.2,600,000
Tax rate (per $1,000)..... 7·00
Population in 1890.....4,230
Population in 1899.....6,500

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

WALLINGFORD CENTRAL SCHOOL DISTRICT—W. H. NEWTON, Treasurer.

LOANS— *When Due.*
4s, ..., $58,000.....1904-1928
4s, ..., 53 000.....1899
Bonded debt Feb. 1, 1899..$91,000

Assessed valuation 1898.2,700,000
Assessment ½ actual value.
Tax rate (per $1,000) 1898..$6·50
Population 1899 (est.).....6,500

WASHINGTON.—WM. A. WATTS, Treasurer.

This town is in Litchfield County.

LOANS— *When Due.*
RAILROAD BONDS—
4s, J&J, 18,000..... 1899-1917
($2,000 due yearly on July 1.)
Bonded debt Feb. 1, 1899.$36,000
Floating debt..... 6,000

Total debt Feb. 1, 1899.. $42,000
Tax valuation '97.....1,003,191
Assessment same as actual value.
Tax rate (per $1,000) '97...$15·00
Population in 1890 was.....1,633

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—{THOMAS D. BARLOW, Mayor. RICHARD F. GRADY, Clerk.

This city is in New Haven County.

LOANS— *When Due.*
CITY HALL BONDS—
7s, J&J, $10,000.....1906
SEWER BONDS—
4s, J&J, $60,000.....1911
WATER BONDS (series 1 and 2)—
7s, J&J, $40,000.....1899
4½s, J&J, 40,000..... 1905
4s, J&J, 95,000.....Jan. 1, 1900
($5,000 due yearly) to Jan. 1, 1918
4s, J&J, $400,000.....Jan. 1, 1919
4s, J&J, 200,000.....Jan. 1, 1927
Interest is payable in Waterbury.

Bonded debt Aug. 15, '98 $850,000
Total valuation 1897...13,015,350
Assessment is ½ actual value.
Total tax (per $1,000) 1897.$37·00
Average school tax..... 13·00
Population in 1890 was.....28,646
Population 1898 (estimated)38,000

WATERBURY, CENTER SCHOOL DISTRICT.—

The district includes all of the city of Waterbury and part of the town of Waterbury.

LOANS— *When Due.*
..., ..., $100,000.....1901-1910
($10,000 annually.)
FUNDING BONDS—
4s, J&J, $200,000.....1927-1946
($10,000 annually), (optional after July 1, '12, $10,000 annually).

Total debt Mar. 20, '99. $379,850
Sinking fund..... 38,897
Net debt Mar. 20, 1899. 340,953
Assessed valuat'n '98 . 11,325,523
Assessment ½ actual value.
Tax rate (per $1,000) '98...$13·00

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.—West Hartford is in Hartford County.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&S, $28,000.....1902
4s, M&S, 30,000.....1920
Subject to call after 1910
SCHOOL AND FUNDING NOTES—
.... $35,000.....1900-1907
($5,000 due yearly.)
Interest payable in Hartford.

ROAD BONDS—
4s, M&S, $45,000.....1920
Subject to call after 1910
Bonded debt Apr. 1, '99.. $138,000
Tax valuation 1898 8,537,452
Assessment is ½ to ¾ actual value.
Town tax (per $1,000) '98...$12·00
Population in 1890 was.....1,930
Population in 1899 (est.).....2,750

WESTPORT.—H. E. SHERWOOD, Treasurer.

This town is in Fairfield County.

Total debt Feb. 1, 1899.. $85,309
Tax valuation 1898.....2,533,304
Tax rate (per $1,000) '98...$10·00
Population 1890 was.....3,715

WILLIMANTIC.—{OSCAR O. TANNER, Mayor. FRED A. SANDERSON, Treas.

This city is situated in the town of Windham, Windham County.

LOANS— *When Due.*
MUNICIPAL BONDS—(Coupon.)—
4s, A&O, $100,000....Oct. 1, 1925
Optional after Oct. 1, 1910
WATER BONDS—
4s, A&O, $75,000.....Oct. 1, 1899
4s, A&O, 50,000.....Oct. 1, 1904
4s, A&O, 50,000.....Oct. 1, 1909
4s, A&O, 25,000.....Oct. 1, 1914

Bonded debt Nov. 1, '98. $300,000
Floating debt..... 75,045
Total debt Nov. 1, 1898. 375,045
Water debt (included)... 200,000
Tax valuation 1897.....4,064,847
Interest payable at City Treasury.
Assessment about ½ actual value.
Tax rate (per $1,000),'97...$23·00
Population in 1890 was..... 8,648
Population in 1880 was..... 6,608
Population in 1898 about... 8,000

WINCHESTER.—J. E. SPAULDING (P. O. Winsted), Treas.

This town is in Litchfield County, and contains Winsted Borough.

LOANS— *When Due.*
TOWN BONDS—1885-1891—
4s, M&N, $54,000....Nov. 1, 1902
4s, M&N, 18,000....May 1, 1899
($6,000 due yearly) to May 1, 1901
Deposit fund and orders...$44,774
Total debt Sept. 1, 1898...116,774

Sinking fund, etc..... $5,055
Net debt Sept. 1, 1898... 111,719
Tax valuation 1898.....4,795,957
Assessment about actual value.
Tax rate (per $1,000) '98...$10·00
Population in 1890 was.....6,183
Population in 1898 (est.).....8,000

WINDSOR LOCKS.—J. D. OUTERSON, Treas

This town is in Hartford County. All bonds are tax free.

LOANS— *When Due.*
TOWN BONDS—
4s, J&J, $35,000.....Jan. 1, 1922
4s, J&J, $30,000.....1909-'19 '29
($10,000 due Jan. 1.)
Net debt Sept. 24, 1898 $55,554

Tax valuation 1898.....$1,992,844
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98...$10·00
Population in 1890 was.....2,758
Population in 1897 (est.).....3,000

WINSTED.—J. E. SPAULDING, Treasurer Town. of Winchester.—This borough is in Litchfield County.

Bonded debt 4s May 1, '98.$97,500
Floating debt..... 55,025
Total debt May 1, '98.....152,525

Sinking fund, cash, &c.... $9,490
Net debt May 1, '98.....143,035
Population 1890 was..... 4,846

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Connecticut which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	*Total Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population.*
Avon, Hartford Co.....	$15,769	$464,915	$13·00	1,182
Barkhamsted, Litchfield Co.....	17,932	333,325	20·00	1,130
Berlin, Hartford Co.....	27,670	1,298,514	10·00	2,600
Branford, New Haven Co. (Town)	57,918	2,171,471	12·00	4,460
Branford, N. Hav. Co. (Borough)	62,781	1,901,866	12·00	.....
Canaan, Litchfield Co.....	23,000	492,152	12·50	870
Cheshire, New Haven Co.....	12,000	1,060,946	11·00	1,929
Clinton, Middlesex Co.....	22,145	742,833	15·00	1,384
Coventry, Tolland Co.....	12,507	644,985	15·00	1,875
Cromwell, Middlesex Co.....	53,218	1,015,395	13·00	1,987
Darien, Fairfield Co.....	16,933	2,347,860	7·00	2,276
Eastford, Windham Co.....	11,500	151,975	16·00	561
East Lyme, New London Co.....	27,230	767,445	12·00	2,048
Easton, Fairfield Co.....	25,188	414,208	14·00	1,001
East Windsor, Hartford Co.....	30,650	1,322,947	15·00	2,890
Ellington, Tolland Co.....	14,000	753,448	12·00	1,539
Farmington, Hartford Co.....	49,000	1,896,252	12·00	3,179
Griswold, New London Co.....	32,461	1,722,075	10·00	3,113
Hamden, New Haven Co.....	39,050	1,996,023	15·00	3,882
Hartland, Hartford Co.....	11,981	194,631	23·00	565
Hebron, Tolland Co.....	41,446	424,663	14·00	1,039
Lebanon, New London Co.....	13,558	926,569	12·00	1,670
Lyme, New London Co.....	35,593	309,562	15·00	977
Madison, New Haven Co.....	12,000	948,775	10·00	1,429
Manchester, Hartford Co.....	92,420	5,061,663	15·00	8,222
Mansfield, Tolland Co.....	17,979	579,517	15·00	1,911
Meeting House School District.	50,000	3,000,000	.....	3,500
Middlefield (T.) Middlesex Co...	39,508	430,260	18·00	1,002
Montville (T.), New London Co.	52,538	1,097,507	16·00	2,344
New Hartford, Litchfield Co.....	49,035	1,109,715	12·00	3,160
New Milford, Litchfield Co	41,000	1,974,395	13·00	3,917
Newtown, Fairfield Co.....	25,000	1,782,646	11·00	3,539
Norfolk, Litchfield Co.....	20,994	1,016,342	12·00	1,546
North Canaan, Litchfield Co.....	28,530	811,630	12·50	1,683
North Haven, New Haven Co....	21,344	896,269	12·00	1,862
No. Stonington, New London Co.	21,977	537,400	12·00	1,463
Old Lyme, New London Co.....	18,330	507,299	15·00	1,319
Old Saybrook, Middlesex Co.....	30,126	600,540	15·00	1,484
Plainville, Hartford Co.....	28,000	819,232	9·00	1,993
Redding, Fairfield Co	22,000	511,563	15·00	1,546
Rocky Hill, Hartford Co.....	26,161	417,802	12·00	1,069
Roxbury, Litchfield Co.....	26,381	411,146	14·00	936
Salisbury, Litchfield Co.....	24,500	1,805,236	10·00	3,420
Saybrook, Middlesex Co.....	44,000	684,390	16·00	1,484
Seymour, New Haven Co.....	40,084	1,562,872	20·00	3,300
Shelton, Fairfield Co.....	55,031	2,943,600	4·00	1,952
Southington, Hart. Co. (Borough)	23,100	1,455,234	5·00	.....
Stafford, Tolland Co.....	36,766	1,580,429	20·00	4,535
Stafford Springs, Tolland Co.....	12,850	736,243	7·50	.....
Stratford, Fairfield Co.....	43,659	1,329,815	15·00	2,608
Trumbull, Fairfield Co.....	18,839	644,139	12·00	1,453
Waterbury (Town) N. Haven Co.	154,915	22,555,193	5·00	33,202
Waterford, New London Co.....	40,288	1,205,072	15·00	2,661
Watertown, Litchfield Co.....	30,000	1,495,974	11·00	2,323
Wethersfield, Hartford Co.....	36,574	1,403,840	12·00	2,271
Wilton, Fairfield Co.....	21,470	806,218	10·00	1,722
Windham, Windham Co.....	167,000	5,213,863	12·00	10,032
Windham County.....	49,500	.....	.....	45,158
Windsor, Hartford Co.....	109,854	1,638,524	15·00	2,954
Woodbury, Litchfield Co.....	18,900	995,438	15·00	1,815
Woodstock, Windham Co.....	11,134	925,282	12·00	2,309

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

NEW YORK—State, Cities, &c.....Pages 39 to 57
NEW JERSEY—State, Cities, &c.....Pages 58 to 65
PENNSYLVANIA—State, Cities, &c.....Pages 65 to 74
DELAWARE—State, Cities, &c.....Pages 74 to 75
MARYLAND—State, Cities, &c.....Pages 75 to 76
DISTRICT OF COLUMBIA.....Page 76

State of New York.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - One of Original Thirteen
Total area of State (square miles) - - - 50,203
State capital - - - - - - - - - Albany
Governor (term expires January 1, 1901) - Theodore Roosevelt
Secret'y of State (term expires Jan. 1, 1901) John T. McDonough
Treasurer (term expires Jan. 1, 1901) - - John P. Jaeckel
Comptroller (term expires Jan. 1, 1901) - William J. Morgan

Legislature meets annually the first Wednesday in January, and length of sessions is not limited.

HISTORY OF DEBT.—The historical details of New York's State debt from 1817 to the present time will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 41.

During a period of eleven years ending in 1893 the State debt was paid at the average of $1,000,000 per year, and practically wiped out.

At the November election in 1895 the proposition to issue bonds of the State to the amount of $9,000,000, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was submitted to the voters and carried. These bonds have all been issued to date, but $500,000 have been paid from the proceeds of the tax levied for a sinking fund, leaving outstanding March 1, 1899, $8,500,660, which, with the $440,000 Comptroller's Certificates and $400,000 Adirondack Park Bonds and $400,000 Defense Bonds, a total of $9,685,666, constituted the State's indebtedness on March 1, 1899.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Canal bonds, g., reg., 1896..	3g.	J&J	Jan. 1, 1906	$1,270,000
Do do do 1897..	3g.	J&J	Jan. 1, 1912	4,000,000
Do do do 1898..	3g.	J&J	Jan. 1, 1913	3,230,000
Adirondack Pk. Bonds, 1898	3½	F&A	1907-1908	400,000
Public Defense Bonds, 1898	3½	M&N	Nov. 1, 1902-'05 $100,000 yearly	400,000
Comptroller's Certificates..	....	....	1900 to 1906	*385,000

* Due $55,000 annually.

STATE DEBT FOR OVER FIFTY YEARS.—Below we give the amount of the State debt on Sept. 30 in the years named.

1898.....	$9,340,660	1889.....	$6,774,854	1863.....	$29,784,124
1897.....	5,765,660	1888.....	6,965,354	1858.....	33,735,668
1893.....	660	1883.....	8,473,854	1853.....	24,288,568
1892.....	885,855	1878.....	9,154,054	1848.....	23,937,248
1891.....	2,927,655	1873.....	36,530,406	1843.....	25,257,268
1890.....	4,964,304	1868.....	44,968,786	1838.....	11,256,152

TAX VALUATION.—The following shows the State's valuation &c., for a series of years.

Year.	Valuation. Real Estate.	Valuation. Personal.	Total Equalized Valuation.	State Tax. Rate per $1,000.	State Tax. Total Levied.
1898.	$4,349,801,526	$548,809,493	$4,898,611,019	$2·08	$10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2·67	12,033,652
1896.	3,908,853,377	459,859,526	4,368,712,903	2·69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3·24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2·18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2·58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1·98	7,784,848
1891.	3,397,234,679	382,159,067	3,779,393,746	1·37	5,196,666
1890.	3,298,323,931	385,329,131	3,683,653,062	2·34	8,619,748
1886.	2,899,899,062	324,783,281	3,224,682,343	2·95	9,512,812
1875.	1,960,352,703	407,427,399	2,367,780,102	6·00	14,206,680
1870.	1,532,720,907	434,280,278	1,967,001,185	7·26¼	14,285,976
1869.	1,418,132,885	441,987,915	1,860,120,770	5·62½	10,463,179
1859.	1,097,564,524	307,349,155	1,404,913,679	2·50	3,512,284

DEBT LIMITATION—STATE.—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation.

State debts, power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State puts a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt-making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

(1) No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law.

(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and

all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.

(3) No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city, if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted.

(7) Whenever hereafter the boundaries of any city shall become the same as those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as as part of the city debt.

(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loaning "its money or credit," (2) in becoming "directly or indirectly the owner of stock in or bonds of any association or corporation," and (3) in incurring "any indebtedness except for County, City, Town or Village purposes." Most of the other paragraphs include only Counties and Cities.

According to Paragraph (6) it seems that "any debt hereafter incurred by any portion or part of a city, if there shall be any such debt shall be included in ascertaining the power of the city to become otherwise indebted."

We would also call special attention to Paragraph (7), that whenever hereafter the boundaries of any city shall become the same as those of a county "*the power of the county to become indebted shall cease*, but the debt of the county at that time existing shall not be included as a part of the city debt."

In May 1886 the New York Court of Appeals decided at the end of a litigation begun in July 1885 *that the sinking fund was not a part* of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the CHRONICLE of June 8, 1895, V. 60, p. 1023.

EXEMPTION FROM TAXATION.—There is one general New York statute with reference to exemption from ta ation "for town, county, municipal or State purposes" of a class of bonds "issued by any village, city, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "*present* bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act *shall be exempt* from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will be found in editorial on page 4 of the April, 1894, SUPPLEMENT.

In addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For New York City there is a general statute which directs how any of its bonds may be made exempt from city and county taxation. That statute is subjoined.

SEC. 137. The Commissioners of the "Sinking Fund of the City of New York for the redemption of the city debt," when duly authorized by ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided that said bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—In 1898 the New York Legislature passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892. The amendment extends investments of savings banks to first mortgage railroad bonds the principal part of whose railroad is located within this State.

We give section 116 below as it stands with this amendment incorporated. It should be stated that a measure is now before the Legislature *enlarging still further* the field of railroad investments. The text of this bill will be found in an editorial article on a previous page of this SUPPLEMENT and should it become a law the fact will be duly recorded in the State and City department of our weekly CHRONICLE.

Sec. 116. *In what securities deposits may be invested.*—The trustees of any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:

1. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment o the interest and principal, including the bonds of the District of Columbia.

2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State.

3. In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making such investment by such corporation defaulted in the payment of any part of either principal or interest of any debt authorized by the legislature of any such State to be contracted; and in the bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default, and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligation, and provided the interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment.

4. In the stocks or bonds of any city, county, town or village, school district bonds and union free school district bonds issued for school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State for the payment of which the faith and credit of the municipality issuing them are pledged.

5. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Holyoke, in the State of Massachusetts; St. Louis, in the State of Missouri; Cleveland, Cincinnati and Toledo, in the State of Ohio; Detroit and Grand Rapids, in the State of Michigan; Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut; Portland, in the State of Maine; Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baltimore, in the State of Maryland. If at any time the indebtedness of any of said cities, less its water debt and sinking fund, shall exceed seven per centum of its valuation for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his discretion, require any savings bank to sell such bonds or stocks of said city, as may have been purchased prior to said increase of debt.

6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged according to their best judgment, and such report shall be filed and preserved among the records of the corporation. Also in the first mortgage bonds of any railroad corporation of this State the principal part of whose railroad is located within this State, or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad corporation; provided that at no time within five years next preceding the date of any such investment shall such railroad corporation have failed regularly and punctually to pay the principal and interest of all its mortgage indebtedness, and, in addition thereto, regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided further that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-half of the total mortgage indebtedness of such railroad corporation, including all bonds issued under any mortgage securing any bond in which such investments shall be made. Not more than twenty per centum of the whole amount of deposits shall be so loaned or invested. Street railroad corporations shall not be considered railroad corporations within the meaning of this section.

7. In real property subject to the provisions of the next section.

It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892; we omit that section as it relates only to real estate. Sections 118, 119 and 120 of the law of 1892 we subjoin.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized by this article; but for the purpose of meeting current payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of deposits with such corporation, on hand or deposit in any bank in this State organized under any law of this State or of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall require the immediate payment of such loan or of a part thereof, or additional security therefor, so that the amount loaned shall at no time exceed 90% of the market value of the securities pledged for the same.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.

SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borrower, and all the expenses of searchers,* examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

The privilege granted by section 119 might of course be interpreted liberally as opening the gates wide to continuous deposits in banks and trust companies. To avoid any such use of the privilege, the section also provides that whenever it shall appear to the Superintendent of the Banking Department that the trustees of any corporation are violating "the spirit and intent of this section by keeping permanently uninvested "all or an undue portion of the moneys received," he must report to the "Attorney-General, who shall proceed against such corporation," etc.

POPULATION OF STATE.—New York ranks first in population among the States of the Union. In 1892 the count showed 6,513,943. The following gives the U. S. Census figures:

1890	5,997,853	1860	3,880,735	1830	1,918,608
1880	5,082,871	1850	3,097,394	1820	1,372,111
1870	4,382,759	1840	2,428,921	1810	959,049

* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK

NOTE.—*For debts of civil divisions not found among the statements given below, see "Additional Statements" at the end of this State.*

ALBANY.—{JAMES ROONEY, Chamberlain. C. H. BISSIKUMMER, Sec'y Sinking Funds.

Albany is in Albany County.

GENERAL BONDED DEBT.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
P. O. site	1874	7	M & N	May 1, 1904	b$115,000
Public Market	1888	4	J & J	Jan. '00 to 1908 $10,000 yearly.	a90,000
Public build'g bonds	1892	4	M & N	May 1 '99 to 1911 $5,000 yearly.	a65,000
do do	1892	4	M & N	May 1, 1912	a165,000
Public Bath bonds	1899	3½	F & A	Feb. 1, '00-'09 $3,000 yearly.	a30,000
City Hall	1882	4	J & J	July 1, '05 to '09 $25,000 yearly.	a125,000
do do	1882	4	J & J	July 1, 1910	a20,000
City improvement	1870	7	M & S	March, 1900	a 0,000
Sewer (Beaver Cr.)	1889	3	M & S	Mar. 1900-1909 $5,000 yearly.	a55,000
do do	1896	3½	M & N	Nov. 1, '99-1917 $1,500 yearly.	a28,500
Washington Park	1870	7	M & N	Aug. 1, 1910	b50,000
do do	1871	7	M & N	May 1, 1911	b100,000
do do	1872	7	M & N	May 1, 1912	b100,000
do do	1874	7	M & N	May 1, 1914	b155,000
do do	1874	7	M & N	May 1, 1916	b49,000
do do	1875	6	M & N	May 1, 1915	b75,000
do do	1875	6	M & N	Nov. 1, 1917	b37,000
do do	1876	6	M & N	May 1, 1918	b38,000
do do	1877	6	M & N	May 1, 1919	b20,000
do do	1878	5	M & N	May 1, 1920	b40,000
do do	1880	4	M & N	May, 1920-1930 abt. $25,000 yr'ly	b295,000
do do	1881	4	M & N	May 1, 1921	a30,000
do do	1882	4	M & N	May 1, 1922	a28,000
do do	1882	4	M & N	Nov. 1, 1922	a24,000
do do	1885	4	F & A	Feb. 1, 1925	a10,000
do do	1894	2	J & D	June 1, 1934	a3,000
do do	1895	4	M & N	May 1, 1922	a7,000
do do	1896	3½	M & N	May 1, 1936	a7,000
Hawk St. Viaduct	1889	3½	F & A	Feb. 1, 1900-1909 $5,000 yearly.	a50,000
Dudley Observatory	1892	2	J & D	June, 1899 1907 $1,000 yearly.	a9,000
Broadway widening	1898	3½	A & O	1899-1904 $5,000 yearly	a50,000
Beaver Park	1894	4	J & D	June, '99 to 1914, $18,000 yearly.	a288,000
do do	1895	4	J & J	June, '99 to 1914, $4,000 yearly.	a68,000
do do	1897	4	A & O	Oct. 1, 1899-1917 $1,250 yearly.	a23,750
do do	1898	3½	A & O	1899-1918 $1,700 in 1899 $700 yearly to '18	a15,000
Knox Street Viaduct	1897	4	J & D	1899-1906 $5,000 y'ly Dec. 1.	40,000

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Delaware Ave	1891	3½	M & N	1900	$8,700
Hawk St	1894	4	M & N	1900	3,400
Beaver St	1895	4	M & N	1899	900
Daniel St	1895	4	M & N	1899	900
Quail St. 2 ser	1895	4	M & N	1899	1,300
Third Avenue	1896	4	.....	1899	5,440
Various streets	1895	4	M & N	1899	18,750
do do	1896	4	M & N	1899-1911	290,800
do do	1897	4	M & N	Nov. 1899-1902 ($25,000 yearly.)	100,000
do do	1897	4	M & N	Nov. 1903-1907 ($17,600 yearly.)	88,000
Sewer improvem'ts	1896	4	M & N	1899-1901	12,000
do do	1898	4	M & N	.....	4,230
Street improvem't	1898	4	M & N	Nov., '99-'08	209,000

($39,000 yearly to 1903; $2,500, '04-'05; $3,000 to '08.)

The total amount of street improvement bonds outstanding on Mar. 1, 1899, was $787,370

WATER DEBT.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Water	1874	7	F & A	Feb. 1, 1900	$100,000
do	1874	7	F & A	Feb. 1, 1901	100,000
do	1874	7	F & A	Feb. 1, 1902	90,000
do	1874	7	F & A	Feb. 1, 1903	99,000
do	1876	6	F & A	Feb. 1, 1906	100,000
do	1876	6	F & A	Feb. 1, 1908	*50,000
do	1876	6	F & A	Feb. 1, 1909	50,000
do	1877	6	F & A	Feb. 1, 1911	50,000
do	1877	6	F & A	Feb. 1, 1912	50,000
do	1881	4	F & A	Feb. 1, 1900-1901 $50,000 yearly.	100,000
do	1887	4	F & A	Feb. 1, 1900-1907 $5,000 yearly.	40,000
do	1888	4	F & A	Feb. 1, 1900-1908 $7,500 yearly.	67,500
do	1889	4	J & D	June 1, '99-1908 $17,500 yearly.	175,000
do	1895	4	F & A	Feb. 1, 1900-1915 $7,000 yearly.	112,000
do	1896	4	F & A	Feb. 1, 1913	20,000
do	1896	4	F & A	Feb. 1, 1914	20,000
do	1896	4	F & A	Feb. 1, 1915	10,000
do	1888	3½	M & N	May 1, 1899-1907 $10,000 yearly.	90,000
do	1894	3½	F & A	Feb. 1, 1900-1914 $2,500 due y'rly.	37,500
do	1897	4	M & N	May 1, 1899-1917 $5,000 yearly.	95,000
do	1898	3½	M & N	May 1, 1899-1918 $10,000 yearly.	200,000
do	1899	3½	M & N	May 1, 1900-1919 $5,000 yearly.	100,000

Interest payable in New York. Interest payable in Albany.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to $787,370 on Mar. 1, 1899, are not included.

	Mar. 1, 1899.	Nov. 1, 1898.	Nov. 1, 1897.	Nov. 1, 1896
General bonds	$2,365,000	$2,415,250	$2,414,000	$2,467,000
Water bonds	1,756,000	1,728,000	1,632,500	1,582,000
Total bonds	$4,121,000	$4,143,250	$4,046,500	$4,049,000
Sinking funds	1,394,980	1,394,260	1,168,263	1,008,180
Net debt	$2,726,020	$2,748,990	$2,878,237	$3,040,820

The sinking funds are invested mostly in the city's own bonds.

CITY PROPERTY.—Property owned by city November, 1898, was: Real estate, $4,417,420; personal property $2,405,330; total, $6,852,750.

ASSESSED VALUATION.—Property is assessed about full value.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1898	$59,159,515	$7,525,425	$66,684,940	$20·60
1897	58,768,650	9,508,245	68,276,895	20·00
1895	58,548,720	6,426,995	64,975,715	20·00
1893	64,623,680	6,565,790	71,189,470	20·00
1890	63,380,046	6,282,525	69,662,571	19·00
1880	34,310,305	2,790,120	37,100,425	36·00
1870	24,981,511	5,954,825	30,936,336	45·70
1860	20,283,245	6,006,803	26,290,048	12·60
1850	9,430,100	3,171,589	12,601,689	15·70
1846	7,792,340	3,449,098	11,241,438	13·20

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1899 was 100,000.

ALBANY COUNTY.—E. L. BARCKLEY, Treas.

County seat is the city of Albany.

LOANS—	When Due.
CITY HALL—	
3½s, A&O, $50,000	Oct. 1, 1901
3½s, A&O, 50,000	Oct. 1, 1902
3½s, A&O, 45,000	Oct. 1, 1903
COUNTY COURT HOUSE—	
4s, semi-an., $105,000	Feb. 15, 1911
WAR LOAN—	
4s, semi-an., $57,000	March, 1900
4s, semi-an., 21,000	Mar., '01-'03
4s, semi-an., 67,000	Mar., 1904
4s, semi-an., 111,000	Mar., '05 '07
4s, semi-an., 66,000	Mar., '08-'09
4s, semi-an., 35,000	Mar., 1910
4s, semi-an., 37,000	Mar., 1911
4s, semi-an., 18,000	Mar., 1912
4s, semi-an., 17,000	Mar., 1913
WAR LOAN—(Con.)	
4s, semi-an., $16,000	Mar., 1914
4s, semi-an., 15,000	Mar., 1915
4s, semi-an., 16,000	Mar., 1916
4s, semi-an., 18,000	Mar., 1917
REFUNDING BONDS—	
4s, M&S, $37,000	Mar., '00 to '18

($1,000 y'ly to '17 & $19,000 in '18)

Total debt Mar. 1, '99	$858,000
Ass'd valuation, real	$91,112,867
Ass'd valuation, pers'l	9,243,820
Total valuation 1898	100,356,687
County tax (per M.) '99	5·40
Population in 1892 was	167,289
Population in 1890 was	164,555

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

ALEXANDRIA.—ADAM BICKELHAUPT, Super.

This town is in Jefferson County.

LOANS—	When Due.
MORRISTOWN & PHILA. RR., (since consol. with Utica & Black River)—	
7s, M&N, $52,100	Nov., 1900

Total debt Jan. 1, 1899	$52,100
Sinking fund assets	21,000
Net debt Jan. 1, 1899	31,100
Stock in Utica & Bl'k R.	$60,000
Tax valuation, real	1,429,990
Tax valuation, personal	60,900
Total valuation 1898	1,490,890
Assessment is ½ actual value.	
Total tax (per $1,000), '98	$6·60
Population in 1899 (est)	3,600
Population in 1890 was	3,300

INTEREST is payable at Jefferson County Nat. Bank, Watertown, N.Y.

AMSTERDAM.—{Z. S. WESTBROOK, Mayor. NICHOLAS FLEIG, Treasurer.

This city is in Montgomery County.

LOANS—	When Due.
BRIDGE STR. IMP. BONDS—	
4½s, .., $11,356	May 15, 1900
FUNDING BONDS—	
3½s, . $15,000	Sept. 1, '99-1901
SCHOOL BONDS, DIST. 8, 11 & 13—	
4s, ..., $14,000	Oct. 1, '99-'12
4s, ... , 12,000	Jan. 1, '00-'03
4s, ..., 10,000	Oct. 1, '99-'08
4s, ... 10,000	Sept., '99-'08
SEWER BONDS—	
3s. $266,000	July 1, '99-'34
WATER BONDS—	
5s, ... 14,000	Oct. 1, 1901
5s, ... 42,000	Oct. 1, 1906
5s, ... 49,000	Oct. 1, 1911
WATER BONDS—(Continued)—	
5s, ... $59,000	Oct. 1, 1916
5s, ... 65,000	Oct. 1, 1921
3s, ... 25,000	Oct. 1, 1926
3s, ... 100,000	Mar. 1, 1910

Bonded debt Jan 1, '99	$702,856
Water debt (included)	354,000
Tax valuation, real	9,312,741
Tax valuation, personal	1,418,900
Total valuation 1898	10,731,641
Assessment ½ to ⅔ actual value	
Total tax rate (per M.) '98	$22·13
Population in 1899 (est)	22,000
Population in 1890 was	17,336
Population in 1880 was	9,466

INTEREST is paid at the National Park Bank of New York City.

ANDES.—J. F. SCOTT, Supervisor.

This town is in Delaware County. It contains village of same name.

LOANS	When Due.
REFUNDED DEBT—	
3½s, M&S, $111,000	Mar. 1, 1900
(Part due yearly) to Mar. 1, 1926	

Total debt Mar. 1, 1899	$111,000
Assessed valuation, real	554,960
Ass'd valuat'n, personal	$112,000
Total ass'd val'n. 1898	666,960
Total tax (per $1,000) '97	17·80
Population in 1892 was	2,183
Population in 1890 was ab't	2,264
Population in 1899 (est)	2,600

AUBURN.—{ORLANDO LEWIS, Mayor. J. P. JAECKEL, Treasurer.

This city is the county seat of Cayuga County. In 1894 the city purchased the plant of the Auburn W. W. Co. for $425,000. At the same time the city assumed the water company's bonds to the amount of $112,000, which were refunded in June, 1895.

LOANS—	When Due.
LOCAL IMPROVEMENT BONDS—	
..., ... $122,407	.....
SOUTHERN CENTRAL RR.—	
4s, M&S, $20,000	Mar. 1, 1910
3s, M&S, 20,000	Mar. 1, 1900
3s, M&S, 20,000	Mar. 1, 1901
3s, M&S, 30,000	Sept. 1, 1902
3s, M&S, 30,000	Mar. 1, 1903
3s, M&S, 20,000	Mar. 1, 1904
3s, M&S, 20,000	Mar. 1, 1905
SOUTHERN CENTRAL RR.—(Con.)	
3s, M&S, $40,000	Mar. 1, 1906
3s, M&S, 40,000	Mar. 1, 1907
3s, M&S, 25,000	Mar. 1, 1909
WATER BONDS 1894—	
3½s, J&D, $300,000	May 1, 1914

($25,000 due yearly) to May 1, '25

WATER WORKS CO.'S BONDS ASSUMED BY CITY—	
5s, ... $81,000	1898-1905

(Part due yearly.)

INTEREST on the railroad bonds is payable at City Treasurer's office; on school bonds by Board of Education; on water bonds at the office of the Mercantile Trust Co., New York.

TOTAL DEBT.—The city's total bonded debt on Mar. 1, 1898, was $789,407, including a water debt of $381,000.

ASSESSED VALUATION.—In 1897 property was assessed at actual value, against about 70 per cent previously.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1897	$11,782,405	$1,661,501	$13,443,906	$19·84
1896	9,527,625	1,555,529	11,083,154	.....
1895	9,416,280	2,039,003	11,455,283	28·38
1890	8,963,530	2,057,810	11,020,340	25·30

POPULATION.—In 1892 population was 24,737; in 1890 it was 25,858; in 1880 it was 21,924. Estimated in 1898 about 32,000.

BINGHAMTON.—{J. DE WITT, Mayor. S. D. KANE, Clerk.

This city is the county seat of Broome County. The water works are estimated to be worth $2,000,000.

LOANS— When Due.

ALBANY & SUSQ. RR. BONDS—
3½s, M&S, $26,000...1899 to 1907 ($3,000 due yearly.)

BRIDGE BONDS—
4s, S-A, $2,000.....1899 to 1902 ($500 due yearly on Aug. 1,)
4s, ... $33,000.....1906
3s, S-A, 77,000.....1929
3½s, ..., 71,000.....1930-1934
3½s, ..., 4,000.....Aug. 1, 1934

CITY HALL BONDS—
4s, F&A, $25,000...Aug. 1. '15-'17
4s, F&A, 20,500...Aug. 1, '28-'29
4s, ..., 50,000..... 1918-1922 ($10,000 annually.)
4s, F&A, $50,000.....1923-1927 $10,000 yearly on Aug. 1.

FIRE STATION BONDS—
3½s, ..., $25,000.....1913-'14-'15
3½s, ..., 8,000.....1899 1906 ($1,000 annually.)

HOSPITAL BONDS—
3½s, ..., $25,000.....1908-1912 ($5,000 due yearly.)
3½s, M&N, $5,000..Nov. 1. 1907

SCHOOL BONDS—
3½s, ..., $30,000.....
3½s, ..., 20,000 ..1923-1926 ($5,000 annually.)

WATER BONDS—
7s, F&A, $3,000.....1899-1900 $1,500 yearly.
7s, F&A, $7,000.....Aug. 1, 1901
3s, F&A, $91,000...Aug. 1, 1907
3s, F&A, 62,000...Aug. 1, 1918
Bonded debt Feb. 1, '99..$634,500
City has no floating debt.
Water debt (included).. $164,000
Tax valuation, real.....18,897,190
Tax valuation, personal 2,189,070
Included in above, but exempt from taxati'n 197,940
Total valuation 1898...21,086,260
Assessment about ¾ actual value.
City tax, (per $1,000) 1898.$22 78
Population in 1890 was.....35,005
Population in 1880 was.....17,317
Population in 1899 (est.)...45,000

INTEREST.—On City Hall, water, $148,000 bridge and $8,000 fire station bonds in N.Y City. On remaining loans, City Treasurer's office.

BROOKLYN.—See New York City.

BROOME CO.—JOHN A. RIDER, Treasurer.

County seat is Binghamton.

LOANS When Due.

COURT HOUSE BONDS—
4s, F&A, $60,000.....1899 to 1904 ($10,000 annually.)
Bond. debt Feb. 1, '99. $140,000

Assessed val., real....$31,603,575
Assessed val., personal 3,288,186
Total valuation 1898.. 34,891,761
Tax rate (per M.) 1897.....21·50
Population 1890.....62,973

BUFFALO.—{CONRAD DIEHL, Mayor. ERASTUS C. KNIGHT, Comptroller.

Buffalo is in Erie County, and the city's tax valuation is about 6/7 that of the entire county.

LOANS— NAME AND PURPOSE.	Interest. Rate	Payable.	Principal. When Due.	Outstand'g
1. CITY LOANS—VARIOUS PURPOSES:				
Municipal building....1890	3½	J & J	July 15, '99 to 1905	$35,000
Deficiency, ref.....1890	3½	M & S	Mar. 1899 to 1905	95,000
Swing bridge, ref.....1887	3½	J & J	Jan. 1, 1902	45,500
Market.....1890	3½	A & O	Apr. 1, 1920	80,000
Plank road award....1890	3	J & D	June 2, 1910	115,000
Refunding bonds.....1896	3½	J & J	July 1, 1916	183,000
do do 1898	3½	J & D	June 1,'03-'07 1-5 yearly.	84,548
Grade crossing b'ds..1897	3½	F & A	Feb. & Jne. 1, 1917	831,927
do do 1898	3½	F & A	Feb. 15, 1918	89,137
do do 1898	3½	A & O	Apr. 1, 1918	200,000
do do 1898	3½	M & N	Nov. 1918	16,913
Reimbursing bonds..1897	3½	J & J	July 1, 1916	183,000
S. Buff. flood bonds..1897	3½	J & J	July 1, 1927	73,000
Buffalo Charter loan..1891	3½	J & J	July 1,'99 to 1901 part due yearly.	428,493
City and County Hall.1872	7	F & A	Aug. 1, 1902	100,000
do do 1873	7	M & N	May 1, 1903	100,000
do do 1873	7	M & S	Sept. 1, 1905	150,000
do do 1874	7	J & J	July 1, 1907	200,000
do do 1875	7	M & S	Sept. 1, 1910	125,000
do do 1891	4	M & S	Nov. 1, 1911	50,000
Schools.....1888	3½	F & A	Aug.1,'99 to 1908 $12,500 yearly.	124,000
do 1889	3½	M & N	Nov.1,'99 to 1909 $7,500 yearly.	82,500
Schools.....1892	3½	A & O	Apr. 1, 1912	150,000
do 1894	3½	F & A	Feb. 1, 1914	300,000
do 1895	3½	A & O	Oct. 1,'99 to 1915 $12,500 yearly.	212,500
do 1897	3½	J & J	Jan 1,1900-1917 $25,000 yearly.	450,000
do 1898	3½	M & N	May 2,1899-1918 $5,000 yearly.	100,000
do 1898	3½	M & N	Nov., 1899 1918 $5,000 yearly.	100,000
Refunding bonds.....1897	3½	A & O	1899-1917 $2,500 yearly on Oct. 5.	42,500
2. BONDS FOR PARKS:				
Park 1870	7	J & J	1915-'16-'17	350,000
do 1871	7	J & J	Jan. 1, 1918	50,000
do 1871	7	J & J	July 1, 1919	100,000
do 1872	7	J & J	July 1, 1921	100,000
do 1873	7	J & J	Jan. 1, 1923	95,000
do 1873	7	J & D	Dec. 1, 1924	100,000
do 1874	7	J & J	Jan. 1, 1924	100,000
do 1875	7	J & J	Jan. 1, July 1, '25	200,000
do 1876	6	J & J	Jan. 1, 1924	100,000
do 1887	3½	F & A	Feb. 1, 1927	120,000
do 1890	3½	J & J	Jan. 1, 1925	50,000
do 1891	3½	J & J	July 1, 1921	200,000
do 1894	3½	J & J	July 1,1924 & '26	100,000
do 1886	3	J & J	July 1, 1910	50,000
do 1886	3	J & J	July 1, 1926	30,000
do 1897	3½	J & J	Jan.1,1900-1917 $2,750 yearly.	49,500
do 1897	3½	J & J	April 1, 1917	30,000
do 1897	3½	J & J	June 1, 1917	8,946
do 1897	3½	J & D	Dec.1,1900-1917 $2,750 yearly.	49,500
Refund'g Park Bonds.1898	3½	J & J	J'ne 1,1899-1918 $12,500 yearly.	250,000
3. RAILROAD LOANS:—				
Buff.&JamestownRR.1879	5	F & A	Aug. 25, 1899	75,000
do do ref., 1893	3½	J & J	Jan. 1, 1913	75,000
do do ref., 1893	3½	F & A	Feb. 1, 1913	75,000
do do ref., 1893	3½	J & D	June 2, 1913	75,000
do do ref., 1895	3½	A & O	Oct. 1, 1915	77,000
4. SEWER LOANS:—				
Bird Avenue.....1883	4	M & N	May 1, 1913	238,000
Buffalo Trunk 1888-90.....	3½	F & A	Aug.1,'99 to 1920 part due yearly.	315,000
do 1886-87	3	F & A	Aug.1,1899-1916 Part due yearly.	185,000
Babcock & Seneca St..1886	3	M & N	May 1, 1911	30,000
do do	3	M & N	May 1, 1912	30,000
Bailey Avenue.....	3½	J & J	July 1, 1918	200,000
Hertel Avenue.....1887	3	F & A	Aug. 1, 1917	200,000
5. TAX LOANS:				
Tax loan.....1880	4½	J & D	June 28, 1900	$200,000
do 1894	3½	F & A	Aug. 15, 1899	204,568
do 1895	3½	F & A	Aug. 1, 1900	359,332
do 1896	3½	F & A	Dec. 1, 1901	527,765
do 1897	3½	A & O	Oct. 1, 1902	571,946
do 1898	3½	F & A	Aug. 15, 1903	466,003
6. WATER BONDS:				
Water 1873	7	M & S	Sept. 1, 1903	200,000
do 1874	7	A & O	Apr. 1, 1905	100,000
do 1870	7	J & J	July 1, 1906	100,000
do 1874-75	7	F & A	Aug., 1908-09	300,000
do 1874	7	A & O	Oct. 1, 1908	79,382
do 1879-80	5	A & O	Apr. 25, 1899	100,000
do 1880	4	J & J	July 1, 1904	50,000
do 1880	4	M & S	Sept. 1, 1904	100,000
do 1881	4	A & O	Apr. 25, 1900	100,000
do 1884	4	A & O	Apr. 1, 1901	90,000
do 1891	4	.....	Nov. 1, 1911	100,000
do 1885	3½	J & J	July 1, 1905	100,000
do 1886	3½	A & O	Oct. 1, 1903	100,000
do 1887	3½	M & S	Mch. 1, 1906	100,000
do 1887	3½	A & O	Apr. 1, 1906	50,000
do 1888	3½	J & D	June 1, 1902	100,000
do 1888	3½	J & D	June 15, 1908	57,000
do 1888	3½	J & J	June 15, 1914	275,000
do 1888	3½	J & J	Dec. 1, 1908	100,000
do 1889	3½	M & N	May 1, 1919	225,000
do 1889	3½	A & O	Oct. 1, 1909	155,000
Water refunding.....1890	3½	J & J	J & J 1910	150,000
do do 1891	3½	J & J	Jan. 1, 1911	100,000
Water refunding.....1891	3½	F & A	Aug. 1, 1911	50,000
do do 1892	3½	A & O	Oct. 1, 1912	100,000
do do 1892	3½	J & D	Dec. 1, 1912	100,000
do do 1894	3½	J & J	July '99-1914	160,000
do do 1896	3½	J & J	Jan. 1, 1916	50,000
Water Refunding.....1897	3½	J & D	1899-1917. $20,000 yearly on June 1.	380,000

FREEDOM FROM TAXATION.—The Buffalo trunk sewer bonds are exempt from city taxation.

INTEREST—WHERE PAYABLE.—Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in New York, as follows:

INTEREST PAYABLE.

In New York only—		In both N. Y. & Buf.
Volunteer relief.	School bonds.	Buffalo Trunk sewer.
Sewer bonds—	Swing bridge.	City and County Hall.
Hertel Avenue.	Market bonds.	Grade crossing.
Babcock & Seneca St.	Plank road awards.	Park bonds.
Bird Avenue.	Municipal Court b'ld'g.	Railroad bonds.
Bailey Ave. sewer.	In Buffalo only—	Refunding bonds.
Buffalo Charter, 1891.	Deficiency loan.	School bonds.
	Monthly local work.	Tax loans
		Water loans.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar. 1, 1899.	July 1, 1898.	July 1, 1897.
Total bonded debt.....	$16,586,640	$16,079,628	$13,803,079
Sinking funds.....	1,488,361	1,257,845	537,043
Net debt.....	$15,098,279	$14,821,783	$13,266,036
Water debt (incl. above)	3,811,882	$3,821,882	$3,515,882

The sinking funds are all invested in the city's own bonds.

CITY PROPERTY.—The city owns real estate estimated at $10,611,772; personal property valued at $8,459,933; total, $19,071,705. This total includes the water works, real estate, valued at $690,405 and personal property valued at $7,769,529. The total resources of the city on March 1, 1899, including the above property, were figured by the Comptroller at $24,977,033 and the total liabilities at $16,586,640, leaving $8,390,393 as the excess of resources over liabilities.

ASSESSED VALUATION.—"Assessment is made upon the nominal real value."

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax per $1,000.
1898.....	$230,425,520	$15,249,110	$245,674,630	$18·04
1897.....	230,698,810	16,689,465	247,388,275	14·18
1896.....	225,485,795	13,486,550	238,972,345	15·02
1895.....	220,290,690	14,360,710	234,651,400	15·39
1890.....	151,356,325	11,003,125	162,359,450	14·68
1880.....	81,708,905	7,523,580	89,232,385	14·16

POPULATION.—In 1892 population was 278,796; in 1880 it was 255,664; in 1880 it was 155,134; in 1899 estimated at 380,000.

CANTON.—This village is in St. Lawrence County.

LOANS— When Due.

SEWER BONDS—
3½s, J&J, $35,000 ...July 1, 1919

WATER BONDS—
3½s, J&J, $40,000....July 1, 1909

Bonded debt Sept. 1, '98.. $75,800
Sinking fund assets..... 6,000
Assess'd valuation 1898. 1,201,470
Vil. tax rate (per M.) '98 9·49
Population in 1890 was.. 2,580

CATSKILL.—J. H. STORY, Treasurer.

This village is in the town of the same name in Greene County.

LOANS— When Due.

VILLAGE WATER BONDS— ($1,000 each.)
4s, J&J, $147,000..$5,000 due y'rly

TOWN IRON BRIDGE BONDS—
4s, J&D, $6,000.....June 1, 1899 ($2,000 due yearly) to J'ne 1, 1901

Interest on village bonds is payable at the Catskill National Bank.
Village debt Mar., 1898.. $152,000
Town debt March, 1898. 11,000
Village tax valuat'n, '97. 3,300,000
Town tax valuation, '97. 4,401,715
Population of village, 1890..4,915
Population of village 1897...6,000

CATTARAUGUS CO.—Wm. Ely, Treasurer.

Little Valley is the county seat.

REFUNDING BONDS— *When Due.*
4s, ..., $50,000..Mar., 1900 to '04
Bonded debt Feb. 6, 1899..$50,000

Assessed val'ation '98..$25,201,250
Population in 1890 was ... 60,866

CAZENOVIA.—{P. H. DONNELLY, President. {A. E. FITCH, Village Clerk.

Cazenovia is in Madison County.

LOANS— *When Due.*
WATER BONDS—
3½s, M&N, $41,000...Nov. 1, 1914
SEWER BONDS—
4s, M&N, $31,000.....May 1, 1915
Interest payable in New York.
Total debt Feb. 1, 1899....$72,000

Tax valuation, real.....$796,075
Tax valuation, personal. 147,350
Total valuation 1898..... 943,425
Assessment not ½ actual value.
Total tax (per $1,000) '98..$27·40
Population in 1898 (est.).....1,945
Population in 1890 was.....1,987

TAX FREE.—All bonds issued by this village are tax exempt.

CHARLOTTE.—P. M. Schwartz, Clerk.

This village is in Monroe County.

Sewer bonds, 4½s.....$15,000
WATER BONDS—
4½s, Ann., $25,000.....1928
ELECTRIC-LIGHT BONDS—
4½s, Ann., $10,000.....1923
Bonded debt Feb. 3, '99 ..$50,000
Assessed valuation, real. 679,500

Assessed valuation per'l. $80,600
Total valuation 1898.....760,100
Assessment about ½ actual value.
City tax (per M) 1898..... $8 533
Population in 1890 was..... .930
Population in 1898 (was)....1,305

CHESTER {J. E. NOONAN, Clerk. {F. D. IRELAND, Treasurer.

This village is in Orange County.

LOANS— *When Due.*
WATER WORKS—
4s, J&D, $53,000.....Dec. 1, 1917
Total debt Feb. 1, 1899....$55,000
Tax valuation, real.....341,028
Tax valuation, personal..165,100

Total valuation 1898.....$506,125
Assessment about ½ actual value.
Tax rate (per M.), '98.....$22·93
Population 1890 was.....1,485
Population 1899 (est.).....1,300

INTEREST on the bonds is payable at the Chester National Bank.

COBLESKILL.—{IRVING VAN VARIC, Mayor. {A. C. KILMER, Treasurer.

This village is in Schoharie County.

LOANS— *When Due.*
SEWER BONDS—
4s, F&A, $13,500 .....Feb., 1900
($2,000 due yearly) to Feb. 1, 1906
WATER WORKS—
3½s, F&A. $56,000...Feb. 1, 1900
(Part due yearly) to Feb. 1, 1917
Total debt Feb. 1, 1899....$69,500

Village has no sinking fund.
Tax valuation 1898 ...$1,373,975
Assessment is ⅔ actual value.
State & Co. tax (per $1,000) .$2·86
City and school tax, '98....$8·75
Population in 1890 was.....1,822
Population in 1899 (est.).....2,600

INTEREST on sewer bonds is payable at First Nat. Bank, Cobleskill on the water bonds at the office of the State Comptroller, Albany.

COHOES.—Miller Hay, Chamberlain.

This city is in Albany County.

LOANS— *When Due.*
CEMETERY BONDS—
4s, ...$3,500.....July 1, 1899
($5 0 due yearly) to July 1, 1905
4s, J&J, $5,000.....July 1, 1901
CITY HALL BONDS—
4s, Ann., $30,000,...Dec. 15, 1909
($5,000 due yearly) to Dec. 15, 1914
4s, ..., $70,000....Dec. 15, 1915
($5,000 due y'rly) to Dec. 15, 1928
CITY HOSPITAL BONDS—
4s, ... $13,000....July 1, 1899
($1,000 due y'rly) to July 1, 1911
4s, ... $5,000....July 1, 1912
FIRE LOAN BONDS—
4s, J&D, $6,000.....Dec. 31, 1899
($3,000 due y'rly) to Dec. 31, 1900
IMPROVEMENT BONDS—
4s, J&J, $1,933 .....Jan. 1, 1905
3½s, J&J, 15,680...Jan., '29 to '31
SCHOOL BONDS—
4s, ..., $17,000.....July 1, 1899
($1,000 due y'rly) to July 1, 1915
4s, J&J, $15,000..July 1,'09 to '11
($5,000 due yearly.)
4s, ..., $5,000 .....July 1, 1916

WATER BONDS—
7s, J&J, $30,000....July 1, 1899
($2,000 due yearly) to July 1, 1913
7s, J&J, $12,000....July 1, 1899
($1,000 due yearly) to July 1, 1910
4s, J&J, $65,000(c&r) July 1. 1918
Subject to call July 1, 1903.
4s, F&A, $25,000....Aug. 1, 1907
($5,000 due yearly) to Aug. 1, 1911
4s, J&J, $75,000(reg.) July 1, 1920
Subject to call July 1, 1905.
4s, J&J, $14,000....July 1, 1923
4s, J&J, $25,000.....July 1, 1905
($5,000 due yearly) to July 1, 1909
4s, J&J, $15,000.....Jan. 1, 1900
($1,000 due yearly) to Jan. 1, 1914
Bonded debt Mar. 1, '98..$428,402
Water debt (included).... 249,000
Tax valuation, real.....10,600,789
Tax valuation, personal 1,119,850
Total valuation 1898...11,720,639
City tax (per $1,000) '98....$12·00
State & co. tax (per $1,000).. 5·15
Population in 1892 was....23,234
Population in 1890 was....22,509

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on $5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—See New York City.

COLUMBIA CO.—George H. Macy, Treasurer.

County seat is Hudson.

LOANS— *When Due.*
REFUNDING BONDS—
4 & 3½s, Mar. 1, $14,000. 1900-1901
($7,000 due yearly on Mar. 1.)
4&3½s, Mar. 1, $6,000. Mar. 1, 1902
3½s, Mar. 1, $35,000....1903-1909
($5,000 due yearly on Mar. 1.)
3½s, Mar. 1, $12,500. Mar. 1, '10-'11
3½s, Mar. 1, 20,000. Mar. 1, 1912-3
3½s, Mar. 1, 24,100. Mar. 1, 1914-8
ARMORY BONDS—
4s, M&S, $20,000.....1903-1909
($3,000 yearly to Mar. 1, 1908)

FUNDING BONDS—
4, M&S, $55,000....March, '09-'16
($5,000 yearly to '13, inc., $10,000 to '16.
Int. payable at County Treasury.
Bonded debt Mar. 1, 1899. $179,600
Tax valuation, real....$22,385,866
Tax valuation, personal 3,002,401
Total valuation 1898.. 25,388,267
Assessment is 4-5 actual value.
Population in 1892 was.....45,205

CORNING.—F. J. Bantley, City Clerk.

This town, including the city of the same name, is in Steuben County.

LOANS— *When Due.*
CITY BRIDGE BONDS—
4s, F&A, $8,500...Feb., 1898-1908
(Part due yearly.)
CITY RR. BONDS—
7s, J&J, $34,000.....Jan., 1902
CITY HALL BONDS—
4s, $3,000.....Oct. 1, 1902
4s, 25,000.....Oct. 1, 1903
($5,000 due yearly) to Oct. 1, 1907
CITY SEWER BONDS—
7s, J&J, $50,000..Jan., 1908 to '17
RIVER BONDS 1896—
4s, J&J, $100,000. July 1, '26 to '35
($10,000 due yearly.)

4s, J&J, $35,000.....1936-1939
($10,000 annually 1936-1938 and $5,000 1939.)
SCHOOL BONDS 1895—
4s, M&S, $26,000. Mar. 1, '18 to '30
($2,000 due yearly.)
4s, M&S, $500.....Mar. 1, 1931
Tot. city debt Jan. 1, '99..$225,550
Sinking funds..... 34,535
Tot. valuation of city '98. 5,861,240
Population, city, 1890.....10,118
Population, city, 1897 (est.).12,000
Population, town, 1893 (est.) 12,000

INTEREST is paid by the Knickerbocker Trust Co., New York.

CORTLANDVILLE.—

This town, including Cortland village, is in Cortland County.

LOANS— *When Due.*
TOWN DEBT—
REFUNDING BONDS—
3½s, ...$46,000.....1899-1918
(Part annually.)
4s, ..., $106,000... .1899-1915
(Part annually)
VILLAGE DEBT—
Nor. School 4s .$14,000 .....
Union Sch'l 3¾s. 20,000 1902
Sewer bonds, 4s. 58,000 10-20 yrs

Paving bonds 4s. $14,776. 10-20 yrs.
Town debt Nov. 1, 1898. $148,000
Village debt Mar. 1, 1898. 106,776
Tax valuation, real.....5,132,175
Tax valuation, personal... 852,795
Total valuation, 1897....5,984,970
Total tax (per $1,000) '97. $6·10
Population of T'n 1892 was 11,733
Population of T'n 1890 was 11,451
Population 1894 (est.) was 12,000
Population of Vil. 1890 was 8,590

DELHI.—This town is in Delaware County.

LOANS— *When Due.*
N. Y. & OSWEGO MIDL'D RR.—
3½s, Ann., $40,000.....1899-1908
($4,000 due yearly on May 1.)
3½s, Ann., $30,000.....1910-14
($6,000 due yearly on May 1.)
3½s, Ann., $102,000..May 1, 1915
Interest is payable at Albany.
3½s, Ann., $20,000..Feb. 1, 1900-9
($2,000 due yearly.)

WATER LOAN—
4s, M&N, $60,000.....
Total debt Mar. 1, 1898. $258,000
Assessed val'n, real....$1,098,595
Assessed val'n, pers'l.... 211,529
Total valuation 1897... 1,310,124
Assessment about ½ actual value.
Total tax (per $1,000) '97...$18·45
Population in 1892 was.....2,793
Population in 1890 was.....2,908
Population in 1880 was.....2,941

TAX FREE.—The bonds are exempt from taxation.

DEPEW.—This village is in Erie County.

LOANS— *When Due.*
4s, M&S, $80,000.....1902 to 1921
($4,000 annually.)

Net debt Jan. 1, 1898.....$83,200
Assessed valuation '97. 1,850,850
Population 1898.....2,860

DUNKIRK.—{ALEXANDER WILLIAMS, Mayor. {W. C. BAUMGARTNER, Clerk.

This city is in Chatauqua County.

LOANS— *Amt. Outstand'g.*
School bonds..... $89,000
Street improvem't bonds. 64,608
Town bonds..... 2,000
Water bonds..... 123,600
Warrants 14,251
Total debt Feb. 1, 1899.. 293,459

LOANS— *Amt. Outstand'g.*
Total valuation 1897 3,444,894
Assessment same as actual value.
City tax (per $1,000) '97.....$9·90
Population in 1890 was..... 9,416
Population in 1880 was..... 7,248
Population 1896 (local est.).12,500

ELMIRA.—{EDGAR DENTON Mayor. {M. H. MURPHY, City Clerk.

Elmira is the capital of Chemung County.

LOANS— *When Due.*
BRIDGE BONDS—
3½s, r, A&O, $90,000 g.
Oct. 1, 1922-3-4
($30,000 yearly.
3½s, r, A&O, $25,000 g .Oct. 1, '25
CEMETERY BONDS—
4s, ..., $6,000.....1899-1902
($1,500 yearly.)
4s, ..., $2,000.....1903
CITY HALL BONDS—
3½s, r, A&O, $5,000 g ..Oct. 1, '25
3½s, r, A&O, 60,000 g. Oct. 1, '26-7
3½s, r, A&O, 10,000 g. Oct. 1, 1928
4½s, M&S, 5,000..Sept. 1, 1929
4½s, M&S 30,000..Sept. 1, 1930
4½s, M&S, 10,000..Sept. 1, 1931
FIRE DEPARTMENT—
3½s, J&J, $12,000..Jan. 1, 1910
FUNDING DEBT BONDS—
4s, ..., $6,000 1899-1904
($1,000 yearly.)
4s, ..., $21,000.....1905
4s, M&N, 7,000 a Nov. 1, '99-05
($1,000 yearly.)
4s, M&N, $14,000 a. Nov. 1, 1906
3½s, r, M&N, 8,000 a, Nov. 15 '99-06
($1,000 yearly.)
3½s, r, M&N, $20,000 a. Nov. 15, '07
4s, M&N, 9,000 a Nov. 1 '99-07
($1,000 due yearly.)
4s, M&N, $8,000..Nov. 1, 1908
3½s, ..., 10,000.....Nov., '99-'08
3½s, ..., 18,000.....Nov. 1, 1909
3½s. ..., 29,000....Oct. 1, '99-'27

PARK BONDS (ELD. PK.)—
3s, r, M&S, $3,500 b. Sept. 1, '99
PAVEMENT BONDS—
3½s, r, M&S, $20,000 g. Nov. 15, '28
3½s, r, M&N, 20,000 g. Nov. 15, '29
4½s, M&S, 20,000..Sept. 1, 1931
4s, M&S, 3,000..Sept. 1, 1932
4s, M&N, 27,000..Nov 1, 1932
REDEMPTION BONDS—
3½s, ..., $235,000.. .1912-'21
3½, A&O, 29,000..Oct. 1, '99
($1,000 due yearly.) to Oct. 1, '27
SCHOOL BONDS—
4s, r, M&N, $10,000. July 1, 1902
4s, r, M&N, 20,000. July 1, 1903
4s, r, M&N, 28,500 July 1, 1904
4s, r, M&N, 30,000 a.,
Aug. 1, 1907-8-9
($10,000 yearly.)
4s, c, ..., $16,500.....1911
3s, r, J&J, 10,000 g. July 1, '99
3½s, r, M&N, 2,000 a. May 1, '11
4s, r, M&N, 20,000 g. May 1, '10
4s, r, M&N, 20,000 g. May 1, '11
4s, M&N, 4,000 May , '01
4s, M&N, 5,500 May 1, '02
4s, M&N, 8,000 May 1, '05
4s, M&N, 12,000 May 1, '07
4s, M&N, 21,000 May 1, '08
4s, M&N, 8,500 May 1, '09
SEWER BONDS—
4½s, c, F&A, $9,000 a. Aug. 1, '99
3s, r, M&S, 10,000 a. Sept. 1, '99
3s, r, M&S, 20,000 a. Sept. 1, '00
3s, r, M&S, 20,000 a. Sept. 1, '01
3s, r, M&S, 10,000 a. Sept. 1, '02

a $1,000 each. b $500 each. f A single bond for $4,000. g $5,000 each. c Coupon r Registered.

The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.—The subjoined statement shows Elmira's total bonded debt on the dates indicated:

	Feb. 1, '99.	Feb. 1, '98.	Feb. 1, '97.	Feb. 3, '96.
Total bonded debt ..	$1,020,000	$1,026,000	$971,000	$877,000

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax per $1,000.
1898.....	$15,518,131	$1,653,190	$17,171,321	$16·98
1897.....	15,515,855	1,818,690	17,334,545	16·98
1895.....	14,894,645	1,545,892	16,440,537	17·18
1890.....	12,258,494	1 116,200	13,374,694	14·15
1880.....	9,959,975	511,300	10,471,275	13·15

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541. In 1898, estimated, 42,000.

ERIE COUNTY.—{JNO. W. NEFF, Auditor. {WADSWORTH J. ZITTEL, Treas.

County seat is Buffalo.

LOANS— *When Due.*
COUNTY BONDS—
7s, J&J, $300,000.....1899-1907
7s, J&J, 1 0,000.....1907-1910
6s, M&N, 100,000.....1911-1914
4s, M&N, 21,000..... 1899-1904
($6,000 yearly on July 1.)
4s, J&J, $18,000..... .1899-1901
($6,000 yearly on July 1.)
4s, M&N, $70,000.....1900-1907
($7,000 yearly on Nov. 1.)

LOANS— *When Due.*
COUNTY BONDS—(CON.)
4s, F&A, $30,000.....1892 to 1912
($10,000 every fifth year.)
Total debt Aug. 1, 1898..$639,000
Assess'd val'n, real .$71,977,192
Assessed val'n, pers'l. 17,618,263
Total valuation 1898 289,595,455
State & Co. tax (per M.) '99...$4·40
Population in 1892 was...278,727
Population in 1890 was...322,981
Population '85 (police cen.) 403,026

FAR ROCKAWAY.—See New York City.

FLATBUSH.—See New York City.

FLATLANDS.—See New York City.

FLUSHING.—See New York City.

FREDONIA.—GEO. R. MOORE, Mayor. H. L. CUMMING, Treasurer.

This village is in Chautauqua County.

LOANS—	When Due.
WATER BONDS (1884)—	
4s, F&A, $60,000	Aug. 1, 1899
($2,500 due y'rly) to Aug. 1, 1922	
4s, M&S, $20,000	Sept. 1, 1930
VILLAGE HALL BONDS—	
3½s, A&O, $26,000	part yearly
SCHOOL BONDS—	
3½s, Oct., $7,000	
$1,000 yearly Oct. 15	

Total debt Feb. 1, 1899	$113,000
Tax valuation, real	1,295,230
Tax valuation, personal	224,530
Total valuation 1898	1,519,760
Assessment abt. 80% actual value.	
Total tax (per $1,000) '98	$20·97
Population 1890 was	3,400
Population 1899 (estimated)	4,100

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

LOANS—	When Due.
SEWER BONDS—	
3½s, J & J, $10,000	July 1, 1900
3½s, J & J, 10,000	July 1, 1910
WATER BONDS—	
3½s, M&N, $20,000	May 1, 1907
3½s, M&N, 25,000	May 1, 1917
4½s, M&N, 5,000	Nov., '00-'02
Total debt Feb. 1, 1899	$70,000

Sinking fund	$5,000
Net debt Feb. 1, 1899	65,000
Tax valuation, real	1,100,860
Tax valuation, personal	1,141,204
Total valuation 1898	2,242,064
Assesment about 4/5 actual value.	
Total tax (per $1,000) 1898	$5·33
Population 1893 (est.)	2,450
Population 1890 was	2,286

Accrued interest on sinking fund not included in above figures.

INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GLENS FALLS.—WM. M. HASKELL, President. HERBERT HORTON, Treasurer

This village is in Warren County.

LOANS—	When Due.
SEWER BONDS—	
3½s, Sept., $167,000	20 years
(Part due yearly) after 15 years	
WATER BONDS—	
5s, M&S, $5,000	1899
4s, J&J, 86,000	1899 to 1917 $2,000 yearly
4s, M&S, 80,000	1900 to 1914 $5,000 yearly

Interest payable in Glens Falls.	
Bonded debt Jan. 1, 1899	$338,000
Tax valuation, real	4,134,015
Tax valuation, personal	1,692,381
Total valuation 1899	5,826,396
Assess. valuat'n abt. 4/5 actual value	
Vil. tax (per $1,000) 1899	$10·62
Population in 1890 was	9,509
Population in 1899 (est.)	15,000

GLENS FALLS UNION FREE SCHOOL DISTRICT.—

LOANS—	When Due.
5s, $40,000	1899 to 1906
($3,000 annually on Dec. 1.)	

Bonded debt Jan. 1, '99	$40,000
Assessed val'n '98 (est.)	4,723,000
Population 1899 (est.)	14,000

GLOVERSVILLE.—C. S. CUMMINGS, Mayor. O. L. EVEREST, Chamberlain

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown. On the separation the city was assigned a portion of Johnstown's debt. (See Johnstown.)

LOANS—	When Due.
DEFICIENCY BONDS—	
4s, M&N, $28,000	May 1, 1922
LOCAL IMP. BONDS—	
4½s, Feb. 1, $5,100	Feb. 1, 1900
4½s, Feb. 1, 2,800	Feb. 1, '00-'01
4½s, Feb. 1, 8,400	Feb. 1, '00-'02
$2,800 due yearly.	
3½s, ... $5,000	May 1, 1906
4½s, ... 2,900	1900-1903
4½s, Feb., 10,200	Feb., 1900-'04
RAILROAD BONDS—	
4s, A&O, $14,000	Apr. 1, 1915
3½s, A&O, 22,000	Apr. 1, 1911

LOANS—	When Due.
RAILROAD BONDS—(Con.)—	
3½s, A&O, 23,000	Apr. 1, 1913
3½s, F&A, 27,000	Feb. 1, 1917
SCHOOL BONDS—	
4s, Oct. 1, $8,000	Oct. 1, '99-'00
3½s, ... 18,000	1899-1904
$3,000 due annually.	
WATER LOAN—	
6s, Sept. 1, $23,000	Sept. 1, 1902
6s, Sept. 1, 23,000	Sept. 1, 1907
5s, Jan. 1, 17,500	Jan. 1, 1910
3s, F&A, 55,000	Aug. 1, 1909
3½s, A&O, 50,000	Apr. 1, 1915

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 3, 1899 was $344,900. Water debt (included) $171,500. The city has no sinking fund.

WATER WORKS.—Net earnings from water works for year ending February 1, 1899, were $17,329·74.

ASSESSED VALUATION was formerly 1/3 actual value, but in 1897 was greatly increased.

Years.	Assessed valuation— Real.	Personal.	Total.	Tax rate per $1,000.
1898	$5,425,005	$673,000	$6,098,005	$22·5[illegible]
1897	5,429,663	748,500	6,178,163	20·60
1896	4,020,139	341,950	4,362,089	31·40
1895	3,933,335	446,000	4,379,335	31·20
1890	.....	.....	3,649,232	.....

State and county tax rate in 1898 was $6 00; city tax proper, $9·80; average school tax, $6·70; total, $22·50.

POPULATION, according to State census of 1892, was 14,694. The population in 1890 was 13,845; in 1880 it was 7,133; in 1870 it was 4,518. According to local estimate population in 1899 was 18,500.

GOUVERNEUR.—M. P. ABBOTT, Clerk.

This village is in St. Lawrence County.

LOANS—	When Due.
WATER LOANS:	
3½s, J & J, $60,000	1910
Interest is payable in New York.	
Floating debt	$1,000
Total debt Jan. 1, 1899	61,000

Equal'd valuation 1898	$1,681,005
Assess't abt. 70 p. c. actual value.	
City tax rate (per $1,000) '98	$4·91
Population in 1890 was	3,500
Population 1898 (est.)	3,743

GRAVESEND.—See New York City.

GREENBUSH.—In May, 1897, the name of Greenbush was changed to Rensselaer, which see for present amount of debt.

GREENE.—GEO. L. PAGE, Supervisor.

This town is in Chenango County.

LOANS—	When Due.
RAILROAD-AID BONDS—	
7s, J&J, $198,700	Jan. 1, 1900
Bonded debt Jan. 2, '99. $198,700	
Assessed valuation, real. 1,392,000	

Assessed valuation, per'l.	$260,600
Total valuation 1898	1,652,600
Tax rate (per $1,000) 1898	$9·10
Population in 1890 was	3,164
Population in 1899 (est.)	3,200

GREENE COUNTY.—JUDSON A. BETTS, Tr.

County seat is Catskill.

LOANS—	When Due.
WAR LOAN—	
3½s, M&S, $20,000	Mar. 1, 1900
3½s, M&S, 20,000	Mar. 1, 1901
3½s, M&S, 115,000	Mar. 1, 1902
Interest payable at Co'y Treasury.	
Total debt Mar. 1, 1899	$155,000

Tax valuation, real	$11,832,570
Tax valuation, personal	1,752,919
Tax valuation 1898	13,585,489
Tax rate per ($1,000) '98	$8·84
Population in 1899 (est.)	32,000
Population in 1890 was	31,598

HAMDEN.—This town is in Delaware County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, Feb. 1, $9,000	1900-1914
($600 due yearly on Feb. 1)	
3½s, Feb. 1, $13,000	Feb. 1, 1915
3½s, May 1, 22,600	1899-1914
($1,400 due yearly on May 1.)	
3½s, May 1, $32,000	May 1, 1915

Total debt Jan. 1, 1898	$79,000
Assessed valuation, real	501,313
Assessed valua'n, personal	63,086
Total valuation 1897	564,399
Total tax per $1,000 1897.	17·08
Population in 1892 was	1,455
Population in 1890 was	1,507

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HANCOCK.—This town is in Delaware County.

LOANS—	When Due.
BRIDGE BONDS (1891)	
4s, Mar., $6,000	Mar. 1, 1900
($2,000 due yearly) to Mar. 1, 1902	
REFUNDING RR. BONDS:	
4s, M&S, $53,000	Various.
Bonded debt Mar. 1, '98.	$63,000

Tax valuation, real	$1,132,964
Tax valuation, personal.	86,100
Assessed valuat'n 1897	1,219,064
Equalized valuation	1,042,268
Total tax per $1,000 '97.	16·69
Population in 1897 (est.)	5,000
Population in 1890 was	4,745

TAX FREE.—The refunding bonds are exempt from taxation.

INTEREST on railroad bonds is payable at the Farmers' Loan & Tr. Co, New York; on bridge bonds at the Delaware Co. Bank, Walton, N.Y.

HEMPSTEAD.—Hempstead is in Queens County and the town originally included Far Rockaway, Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter. The amount of the outstanding bonds of this town which will be chargeable to the City of New York has not yet been judicially determined.

LOANS—	When Due.
ROAD BONDS—	
4s. J&J, $40,000	1898 to 1901
($10,000 due July 1 each year	
4s, J&J, $420,000	1923
DRAWBRIDGE BONDS—	
4s, J&J, $10,000	July, '98 to '99
($5,000 due yearly.)	
Total debt Dec., 1896	$515,000

Stewart fund	$400,000
Net debt Dec., 1896	115,000
Ass'd valuation, real	10,241,723
Ass'd valuation, personal	396,550
Total valuation 1897	10,638,273
State & Co. tax per $1,000	$16 40
Present population about	30,000
Population in 1892 was	23,991
Population in 1890 was	23,756

(For debts of Hempstead School Districts see "Additional Statements" at end of New York State.)

INTEREST on the road bonds due 1897 to 1901 is payable at the Freeport Bank and on those due in 1923 at the First National Bank of Hempstead: other interest at the office of the Town Supervisor,

TOWN PROPERTY.—In addition to the Stewart fund ($400,000) derived from the sale of common lands to the late A. T. Stewart, the town owned Long Beach and some thousands of acres of meadow land.

HERKIMER.—JOHN METZLER, President. BENNETT MORRISS, Treas.

This village is in Herkimer County.

LOANS—	When Due.
ELECTRIC-LIGHT PLANT—	
4s, June, $14,000	1911
4s, ..., $13,500	.....
SEWER BONDS -	
5s, ... $25,000	Aug. 1, 1903
3½s, ... 30,000	Aug. 1, 1913
SCHOOL BONDS—	
5s, ..., $16,000	1917

WATER WORKS—	
3½s, July 1, $50,000	June 25, 1908
3½s, July 1, 7,000	Mar. 7, 1904
Total debt Dec. 1, 1898	$142,000
Assessed valuat'n 1897	3,418,487
Assessm't is at actual value.	
Tax rate (per $1,000) 1897	$7·71
Population in 1897	4,907

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HOOSICK FALLS.—This village is in Rensselaer Co.

LOANS—	When Due.
SEWER BONDS (reg.)—	
4s, J&J, $32,500	July 1, 1899
($2,500 due yearly) to July 1, 1911	
IMPROVEMENT BONDS—	
3½s, ..., $5,000	July 1, '99-'08
Floating debt	$8,725
Total debt Mar. 1, 1899	46,225

Tax valuation, real	$1,667,354
Tax valuation, personal.	455,650
Total valuation 1897	2,123,004
Assessment 75% of actual value.	
Village tax rate (per M.), '97	$10·10
Population in 1890 was	7,014
Population in 1880 was	4,530
Population in 1898 (est.)	5,046

INTEREST is payable at the First National Bank of Hoosick Falls.

HORNELLSVILLE.—SIDNEY OSSOSKI, C. C'k.

This city is in Steuben County.

LOANS—	When Due
SEWER BONDS—	
4s, M&N, $100,000	1917-1926
($10,000 yearly on May 29.)	
PARK BONDS—	
4s, an., $50,000	July 1, 1911
PAVING BONDS—	
6s, ..., $6,374	1899-1900
($3,000 yearly on Nov. 20.)	
6s, ..., $9,500	1899-1903
($2,000 yearly)	

Bonded debt May 23, '98.	$162,874
Assessed valuation, real.	4,011,225
Assessed valuation, per'l	444,426
Total valuation 1898	4,455,651
Assessment about actual value.	
Tax rate (per $1,000) 1898.	$26·22
Population in 1890 was	10,996
Population in 1898 (est.)	13,000

HUDSON.—ALEX. R. BENSON, Treasurer. WM. S. HALLENBECK, Clerk.

The city of Hudson was incorporated in 1785. It is the county seat of Columbia County.

LOANS—	When Due.
CEMETERY BONDS—	
4s, $20,000	Feb. 1, 1905-'14
4s, 10,000	Feb. 1, 1912-'16
($2,000 yearly).	
4s, M&N, $6,000	May 1, 1918
($2,000 due yearly) to May 1, 1920	
DEFICIENCY BONDS—	
4s, $30,000	Apr. 1, '98-1901
4s, 10,000	May 1, 1902
4s, 25,000	July 1, 1900-'12

LOANS— *When Due.*
FUNDING BONDS—
7s, $2,500..... Feb. 10, '00-1904
REFUNDING LOAN—
4s, $12,500.....Feb. 10, '99-1904
6s, 5,000.....
SCHOOL BONDS—
4s, $25,000.....Oct. 1, '99-1901
4s, 24,000.....Feb. 1, 1907-'11
3½s, 6,000.....Aug. 1, 1905-'06
STREET IMPROVEMENT BONDS—
4s, $25,000.....Feb. 1, 1904-'08
4s, F&A, 25,000...Feb. 1, 1909-'13
($5,000 due yearly).
4s, 19,000.....Feb. 1, 1914-'23
4s, 25,000.....Mar. 1, 1915-'27
3½s, 6,000.....Aug. 1, 1908-'13
4s, F&A, $15,000.....1914 to 1916
($5,000 annually.)
4s, F&A, $10,000....Feb., 1917-'18
REFUNDING WATER BONDS—
4s, F&A, $10,000....Aug. 22, 1908
WATER BONDS—
4s, $10,000.....1903
3½s, 10,000.....Aug. 22, 1899
Bonded debt Jan. 1, '99..$294,750
Sinking fund..... 3,820
Net debt Jan. 1, 1899..... 290,930
Ass'd valuation, real.....4,003,755
Ass'd valuation, pers'al..1,036,668
Total valuation 1898....5,040,423
Assessment about ⅔ actual value.
Tax rate (per M.) 1898....$25·973
Population 1890..... 9,970
Population 1899 (est.).....10,000

INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.—{C. S. JEPSON, Treasurer. GEO. O. RASBACH, Clerk.

This village is in Herkimer County.

LOANS— *When Due.*
WATER BONDS—
4s, J&J, $95,000.....July 1, 1922
Subject to call after July 1, 1912
SEWER BONDS—
4s, ..., $17,000.....1899 to 1915
3s, ..., 30,000..... 1914
SCHOOL BONDS—
4s, ..., $10,000..... 1906
Bonded debt Dec. 1898..$152,000
Tax valuation 1896.....1,373,085
Real valuation.....2,746,170
Tax rate (per $1,000) '96. 24·80
Population in 1890 was.....4,057
Population in 1896 (est.).....5,000

ITHACA.—This city is in Tompkins County.

LOANS— *When Due.*
BRIDGE BONDS—
4s, ..., $20,000.....1916 to 1926
($2,000 due yearly).
SEWER BONDS—
4s, g, J&J, $150,000. July 1, '06 to '26
($7,500 due yearly.)
RAILROAD AID—
7s, ..., $40,311.....1898 & 1900
Assessed val'ation, real. $5,861,645
Assessed val'ation, per'l 1,097,930
Total valuation 1897.. 6,959,575
Assessment about ⅔ actual value.
Total tax rate (p. $1,000)'97. $7·70
Population in 1892 was. ...13,460
Population in 1890 was 11,079
For School District debt see Additional Statements end N.Y. State.

JAMESTOWN.—{HENRY H. COOPER, Mayor. JOHN B. SHAW, Treasurer.

This city is in Chautauqua County.

LOANS— *When Due.*
CITY HALL BONDS—
4s, M&N, $65,000....May 15, 1925
ELECTRIC LIGHT BONDS—
4s, J&D, $30,000.....June 1, 1901
4s, J&D, 32,000.....Dec. 1, 1903
FIRE DEPARTMENT BONDS—
4s, J&D, $7,000.....Dec. 1, 1903
PAVING FUND—
4s, A&O, $13,000.....Oct. 1, 1905
4s, J&J, 3,000.....Jan. 1, 1907
4s, A&O, 18,000. ....Apr. 1, 1909
3½s, A&O, 6,000.....Oct. 9, 1907
PAVING CERTIFICATE FUND
5s, A&O, $12,000.....Apr. 1, 1900
5s, A&O, 5,300.....Oct 1, 1900
5s, ..., 8,000.....1899-1902
3s, ..., 17,000....1899 to 1902
($5,000 yearly.)
SEWER BONDS—
3½s, M&S, $50,000....Mar. 1, 1923
4s, J&D, 111,000....Dec. 1, 1923
4s, J&D, 50,000....May 1, 1917
4s, J&J, 20,000...Mar. 15, 1918
REFUNDING BONDS—
5s, ..., $5,000.....
SCHOOL BONDS—
4s, J&D, $83,000.....June 1, 1915
Bonded debt Feb. 1, 1899. $557,600
School debt (included)... 83,000
School sinking fund..... 1[illegible],600
Total valuation 1898...10,787,799
Assessment about actual value.
Total tax (per $1,000) '98..$19·92
Population (local authority).26,000
Population in 1892 was....18,627
Population in 1890 was.....16,038

INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on the $24,000 paving certificates is payable at the Chase National Bank; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.—W. S. SAMMONS, Supervisor.

This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johnstown was subsequently formed. The old town debt, therefore, given below must be divided between the present town of Johnstown and the cities of Gloversville and Johnstown.

LOANS— *When Due.*
REFUNDING BONDS—
4s, F&A, $10,000.....1900-1906
($2,000 due yearly on Feb. 1.)
4s, F&A, $8,000.....1900-1907
($1,000 due yearly on Feb. 1.)
4s, F&A, $10,000....Feb. 1, 1901
4s, F&A, 1,800....Feb. 1, 1899
($200 due yearly) to Feb. 1, 1907
4s, F&A, $3,000....Feb. 1, 1908
($500 due yearly) to Feb. 1, 1913
Bonded debt Nov. 1, '98. $33,800
Bonds are tax exempt.
Town's assessed valuation 1898.. 1,059,761
Assessment about ¼ actual value.
Total tax (per $1,000) '97...$14·60
Population in 1890 was.....10,959
Population in 1897 (est.)....20,000

INTEREST on the refunding bonds due in 1901 and those due from 1900 to 1907 in Johnstown.

JOHNSTOWN.—{N. J. STOLLER, Chamberlain. W. W. CROUSE, Clerk.

This city is in Fulton County.

LOANS— *When Due.*
SCHOOL BONDS—
4s, J&D. $22,500...June 15, 1914
($2,500 due y'rly) to June 15, 1923
WATER BONDS—
4s, ..., $50,000.....1899 1918
Bonded debt Sept. 15, '98. $272,600
Water debt (included).. 115,500
Assessed valuation, real. 3,234,450
Assessed valuation, per'l. 1,022,963
Total valuation 1898....4,257,413
Population in 1898 (est.)...10,000

INTEREST on school bonds payable at the Johnstown Bank.

KINGS CO.—See New York City.

KINGSTON.—HENRY E. WEIBER, Mayor.

This city is the capital of Ulster County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Deficiency.....	3·65	J & J	1899 to 1900	$10,000
Refunding.....	4	J & J	Jan. 15, 1900	12,000
do	4	J & J	Jan. 15, 1911	25,000
do	4	J & J	Jan. 15, 1912	25,000
do	3	J & J	Jan. 15, 1914	36,500
do	3	J & J	Jan. 15, 1915	31,500
Wallkill Valley RR.....	7	J & J	Jan. 15, 1901	169,200
Water bonds, 1896.....	3½	semi-an.	1912 to 1936 ($24,000 yearly.)	600,000
do do 1897.....	4	semi-an.	1913 to 1937 $6,000 annually	1'0,000

All the refunding bonds are optional and are now subject to call.

TOTAL DEBT.—The total bonded debt on Sept. 1, 1897 (not including water bonds), was $348,200; no floating debt.

ASSESSED VALUATION in 1898 of real estate was $11,177,705; personal property, $2,135,725; total $13,313,430; tax rate (per $1,000) 1897, $17·366. Real estate is assessed at "about 80 per cent of its actual value." In 1880 total assessed valuation was $6,577,904.

POPULATION.—The population in 1890 was 21,261; in 1880 it was 18,344; in 1895 it was 21,565.

LANSINGBURG.—FRANK H. MITER, Clerk.

Lansingburg is in Rensselaer County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Water bonds.....	4	M & S	1904	$20,000
do	4	A & O	Oct. 1, 1910	15,000
do	4	M & S	1914	30,000
do	4	M & S	1924	40,000
do	4	M & S	1934	60,000
do	4	M & N	Nov. 1, 1938	25,000
do	4	J & J	July 1, 1939	10,000
Refunding.....	4	M & N	May 1, 1941	15,000
Sewer bonds.....	4½	A & O	$2,000 on Apr. 1 each y'r until p'd.	15,333
do .....1892.	4	.....	1904-1912 $5,000 yearly.	45,000
School bonds.....	4	.....	1899	2,000
do do	4	.....	.....	24,000
Paving bonds.....1898	4	M & N	Nov. 1, 1903	30,000

INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers & Sons, Lansingburg; on the sewer and street bonds, at the Treasurer's office; all other bonds at Nat. Bank of Commerce, New York.

TOTAL DEBT.—The total bonded debt on November 1, 1898, was $307,333, including water debt of $215,000.

ASSESSED VALUATION in 1897 was: Real estate, $6,130,620; personal property, $503,142; total, $6,633,762; tax rate (per $1,000) $7·35. The assessment is about 80 per cent of actual value. Total valuation for 1898 was $6,365,997.

POPULATION.—The population in 1892 was 11,048; in 1890 it was 10,550; in 1880 it was 7,432; in 1898 it was (estimated) 12,016.

LANSINGBURG UNION FREE SCHOOL DIST. NO. 1.—

W. J. Shelliday, Treasurer Board of Education.

LOANS. *When Due.*
4s, J&D, $2,000..... Dec. 1, 1899
4s, J&D, $30,000 Dec. 1, 1900 to '14
$2,000 due yearly.
4s, J&D, $34,000.....1915 to 1931
($2,000 annually on Dec. 1.)
Int. payable in New York City.
Total debt Feb. 15, 1899. $66,000
Tax valuation 1898..... 6,439,336
Assess't about 94 p. c. actual value
School tax (per $1,000) '98.. $6·16
Value of sch. prop'ty '98. $150,000
Population in 1899 (est). 12,500

LEWISTON.—H. T. POOL, Supervisor.

This town is in Niagara County.

LOANS—
RAILROAD AID BONDS—
5s, ..., $15,000..... .....
4½s, ..., 173,000..... .....
Bonded debt Sep. 20, '98. $188,000
Assessed valuation, real. 1,596,525
Assessed valuation, per'l. $36,425
Total valuation 1897.....1,632,950
Assessment about actual value.
Tax rate (per $1,000), 1897. $15·15
Population in 1890 was.....2,577
Population 1898 (estimated).2,500

INTEREST is payable at the Bank of New York, N. B. A.

LIBERTY.—E. R. DUSENBERRY, Supervisor.

This town is in Sullivan County.

LOANS— *When Due.*
N. Y. & Os. MID. RR.—
4s, J&J, $103,000.....
$5,000 yearly after 1898.
Bonded debt Aug. 1, '98. $103,000
Assessed valuation..... 824,178
Assessed valuat'n, pers'l. $161,319
Total valuation 1897..... 985,497
Tax rate (per $1,000) 1896. $2·117
Assess't about 60 p.c. actual value.
Population in 1890 was.....3,357
Population in 1898 (est.) 4,000

TAX FREE.—All of the bonds issued by this town are tax exempt.

INTEREST is payable at Sullivan County National Bank, Liberty.

LITTLE FALLS.—{TIMOTHY HASEY, Mayor. FRANK STAFFORD, City Treas.

This city is in Herkimer County.

LOANS— *When Due.*
SCHOOL BONDS—
3½s, July, $65,000.. July 1, 1903
($2,000 due yearly) to July 1, '35.
School dist. loan 3½%.... $16,000
($1,000 due annually.)
Floating debt..... 10,000
($2,000 due annually.)
WATER BONDS—
3½s, J&J..... 98,000
3½s, ..., $83,000.....1906
3½s, ..., 40,000.....1916
3½s, ..., 110,000.....1917
Total debt Dec. 1, 1898.. $420,000
Water debt (included)... 331,000
Tax valuation, real.....4,559,733
Tax valuation, personal. 629,350
Total valuation 1897.....5,189,283
Assessment is at actual value.
Total tax rate (p. $1,000)'97 $20·00
Population in 1890 was.....8,181
Population in 1892 was.....8,783
Population in 1897 (est.)...11,000

LOCKPORT.—{T. N. VAN VALKENBURGH, Clerk. J. C. HARRINGTON, Treasurer.

This city is situated in Niagara County.

LOANS— *When Due.*
FIRE, HIGHWAY & LIGHTING BDS
4s, M&N, $8,700. May 20, 1899
($1,450 yearly) to May 20, 1904.
RAILROAD BONDS—
7s, J&J, $20,000.....Jan. 1, 1900
($10,000 due y'rly) to Jan. 1, 1901
WATER BONDS—
3½s, M&N, $21,333 33. Nov. 1, 1899
($2,666 67 yearly) to Nov. 1, 1906
4s, J&J, $9,000.....1900-1908
($1,000 yearly on Jan. 1)
UNION SCHOOL BONDS—
3½s, M&N, $120,000..Nov. 1, 1902
($10,000 due y'rly) to Nov. 1, 1913
3½s, M&N, $5,000..Nov. 1, 1914
LOANS— *When due.*
DISTRICT SCHOOL BONDS—
4½s, M&N, $3,875...Nov. 15, 1899
INTERMEDIATE SCHOOL BONDS—
4s, M&N, $10,000 ...Nov. 1, 1916
Interest payable at City Treasury.
Bonded debt Jan. 2, '99.. $194,033
Sinking fund..... 25,000
Net debt Jan. 2, 1899.... 169,033
Total valuation 1898....7,445,965
State and Co. tax (per M.) '98. $5·68
City tax (per $1,000) '98.....15·30
Population in 1899 (est.) ..19,500
Population 1890 was..... 16,038
Population 1880 was..... 13,522

In addition to the above the city has a debt of $124,729 45 for local improvements, which is payable by special assessment. The city owns $10,000 worth of stock of the Lockport Hydraulic Co.

LONG ISLAND CITY.—See New York City.

MAMAKATING.—MERCIEN SKINNER, Super'r.

This town (P. O. Wurtsboro) is in Sullivan County.

LOANS— *When Due.*
REFUNDING RR. BONDS.
4s, J&J, $6,000.....1899
4s, J&J, $28,000..July 1, 1900-'03
($7,000 due yearly.)
4s, J&J, $24,000..July 1, 1904-'06
($8,000 due yearly.)
4s, J&J, $27,000..July 1, 1907-'09
($9,000 due yearly.)

REFUNDING RR. BONDS (Con.)—
4s, J&J $40,000..July 1, 1910-'13
($10,000 due yearly.)
VILLAGE WURTSBORO WAT. BDS.
4s, A&O, $7,000 .... Oct., 1902-'15
Total debt Mar. 1, 1899.$125,000

Assessed valuation 1898.$839,295
Assessment abt.80 p.c. of full value
Total tax (per $1,000) '98 $23·53
Population in 1892 was.....3,504
Population in 1890 was.....3,401

MARATHON.—This village is in Cortland County.

LOANS— *When Due.*
WATER BONDS—
4s, $28,000.....1899-1926
Bonded debt Oct. 15, '97..$31,500

Assessed valuation 1897 $610,775
Tax rate (per $1,000) '97....$6·39
Population in 1890 was... 1,198
Population in 1897 (est.).....1,200

MECHANICSVILLE.—

Mechanicsville is in Saratoga Co.

LOANS— *When Due.*
SCHOOL BONDS—
4s, Nov., $23,000.....Nov. 1
($1,000 due yearly until paid.)
SEWER BONDS—
4s, A&O, $4,000.....Nov. 1, 1925
WATER-WORKS BONDS—
5s, F&A, $35,000.....Aug. 1, 1903

4s, M&N, $23,000.....May 1, 1912
4s, M&N, 30,000.....May 1, 1917
4s, M&N, 52,000.....May 1, 1922
Bonded debt Aug., 1897.$204,000
Water debt (included).... 140,000
Tax valuation 1896.....1,470,825
Population in 1890 was.....2,679
Population in 1896 (est.)....5,000

INTEREST on the school bonds is payable at the First Nat. Bank, Mechanicsville; on others at the Hanover Nat. Bank, New York.

MIDDLETOWN.—{CHAS. L. ELWOOD, Mayor. {GEO. E. WALLACE, Treasurer.

Middletown is in Orange County. Bonds issued jointly by this city and the town of Wallkill are included in the following statement.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
RR. bonds issued jointly by this city & town of Wallkill.	3½	April	Apr., 1900 to '37 $2,500 p'd. y'rly	$95,000
School bonds 1897.....	4	.....	1899-1901	11,600
do do 1897.....	4½	.....	$2,900 yr'ly Nov. 1 $12,000 yearly on May 1.	36,000
Sewer bonds, Mar., 1881 ...	4	.....	Mar. 1, 1901	20,000
Water bonds, 1886.....	4	.....	July 1, 1911	18,000
do 1891.....	4	F & A	Aug. 1, 1911	40,000
do 1897.....	3½	.....	Mar. 1, 1913	12,000
do 1888.....	3½	J & J	July 2, 1918 Subject to call July 2, 1898.	100,000
do 1890.....	3½	.....	May 1, 1910	75,000
do	3½	.....	.....	10,000.

INTEREST on water 3½s due July 1, 1918, is paid at city treasury.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, excluding bonds issued jointly with town of Walkill, was $322,600. Sinking fund payments are made annually towards retirement of water bonds of 1911.

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate, about ½ of actual value, was $3,581,240; of personal property, $399,645; total, $3,980,885; total tax rate (per $1,000), $35·32.

POPULATION.—The population in 1890 was 11,977; in 1880 it was 8,494. In 1895 (estimated) 15,000.

MONROE CO.—J. B. HAMILTON, Treas.

County seat is Rochester.

LOANS— *When Due.*
COURT HOUSE BONDS—
3½s, F&A, $850,000.....1904-1920
($50,000 due yearly on Feb. 1.)
Total debt Aug. 1,'98. $900,000
Assessed val., real.....136,401,485

Assessed val., per'l... $11,823,700
Total valuation 1898..148,225,185
Assessment about 4-5 actual value.
Tax rate (per $1,000) '97....$5·277
Population in 1892 was ...200,056
Population 1890 was.....189,586

INTEREST and principal payable at the Am. Ex. Nat. Bk., N. Y. City

MOUNT MORRIS.—{JNO. T. DONOVAN, Supervisor. {D. F. RUSSELL, Clerk.

This town is in Livingston County.

LOANS— *When Due.*
RAILROAD-AID BONDS—
7s, A&O, $55,033.....1901
4½s, Feb., 12,000.....1900-1911
($1,000 yearly on Feb. 1.)
Bonded debt Dec. 1, '98...$69,033
Sinking fund assets..... 8,644
Net debt, Dec. 1, 1898..... 60,389

Assessed valuat'n, real.$1,799,822
Assessed val., personal.. 158,151
Total valuation 1898....1,957,973
Assessm't about 90% actual value.
Tax rate (per M.) 1898.. $10·47
Population 1890..... 3,761
Population 1899 (est.)... 4,000

INTEREST is payable at the National Park Bank, New York City.

MOUNT VERNON.—{EDWIN W. FISKE, Mayor. {WM. N. HOYT, Clerk.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

LOANS— *When Due.*
ASSESSMENT BONDS—
5s, ...$335,500 1899-1902
5s, M&N, 25,000....Nov. 1, 1904
5s, M&S, 35 000....Mar. 1, 1905
HIGHWAY BONDS—
4s, ..., $10,000. Aug. 1, 1906-'07
4s, ..., 320,000.....1908-1939
($10,000 yearly.)
4s, M&N, $40,000.Nov. 1, 1940-'43
4s, J&J, 30,000...July, 1944-'46
SEWERAGE BONDS—
4s, J&D, $45,000.June, 1899-1907
4s, J&D, 110,000.June, 1908-1918
4s, J&D, 5,000.....June 1, 1919
4s, A&O, 20,000..Apr. 1, 1919-'21
3½s, M&S, 30,000..Mar., 1921-1923
TAX RELIEF BONDS—
5s, A&O, $30,000.....Oct. 1, 1899
5s, M&N, 25,000.....Nov. 1, 1899
5s, J&D, 30,000.....Dec. 1, 1899
5s, ... , 32,000....Feb. 21, 1901
5s, ..., 24,000.....Feb. 1, 1900
5s, ..., 60,000.....Sept. 1, 1900
5s, ..., 22,000 .. .Feb. 1, 1901
5s, ..., 21,000..... .....
5s, F&A, 40,000.....Aug. 1, 1904
5s, M&S, 50,000.....Sept. 1, 1901
5s, J&D, 29,000.... Dec. 1, 1901

LOANS— *When Due.*
WATER BONDS—
5s, ... $1,000.....Oct. 1, 1900
Bonded debt Feb. 1, '99..$1,537,800
Sinking fund..... 114,291
Net debt Feb. 1, '899... 1,423,509
Assessed valuat'n, real.21,895,433
Assessed val., personal 1,508,804
Total valuation 1898...23,404,237
Tax rate (per $1,000) 1898..$20 90
Population in 1890 was....10,677
Population in 1897 (est.)...21,000
SCHOOL BONDS CITY OF MT. VERNON—
4s, M&N, $45,000...May 1, 1909
($5,000 due yearly to May 1, 1917.)
4s, J&J, $105,000...July 1, 1918
($5,000 due yearly to July 1, 1938.)
3½s, F&A, $50,000..Feb., 1939-'48
SCHOOL BONDS, DISTRICT NO. 5—
4s, ..., $29,000...Mar. 1, 1900
($2,000 due yearly to Mar. 1, 1913.)
4s, ..., $14,000...Aug. 1, 1899
($1,000 yearly to 1900 and $1,500 yearly to 1908.)
SCHOOL BONDS, DISTRICT NO. 4—
4½s, ..., $27,800..Sept., 1899-'08

NASSAU COUNTY.—Created Jan. 1, 1899, out of that portion of Queens County not included in the Greater New York. For debt, etc., see Queens County statement.

NEWBURGH.—{BENJ. B. ODELL, Mayor. {D. J. COUTANT, Clerk.

This city is in Orange County. The interest on the water bonds is met by water rents. The Chambers Creek bridge bonds were issued jointly by the city of Newburg and town of New Windsor, to be paid in proportion to the taxable property of each.

LOANS— *When Due.*
BRIDGE (Chambers Creek)
4s, M&S, *$15,000.Sep. 15,'99-01
($5,000 yearly.)
4s, M&S, $1,000.Sept. 15, 1902
CITY HALL—
4s, A&O, $7,000.Apr. 1, 1900-'13
($500 yearly.)
4s, A&O, $8,000.Apr. 1, 1900-'15
($500 yearly.)
FIRE DEPARTMENT
4½s, M&N, $1,400.Nov. 1, '99-'00
($700 yearly.)
GLOBE FUND—
3s, Ann., $25,170.Aug. 5, 1935
3s, Aug., 1,437.July 20, 1943
PARK BONDS—
4s, J&J, $8,000.J'ne 1, '99-'14
($500 yearly.)
3½s, J&J, $10,000.July 1, 1915
3½s, M&N, 10,000.May 1, 1916
PAVING BONDS—
4s, M&N, $10,417.Jan. 1, 1900-'05
($1,736 yearly.)
4s, J&J, $12,195.Jan. 1, 1900-'06
($1,742 yearly.)
4s, J&J, $10,184.Jan. 1, 1900-'06
($1,455 yearly.)
SEWER BONDS—
3½s, J&D, $132,783 Dec. 1, '99-'16
($7,377 yearly.)

LOANS— *When Due.*
SCHOOL BONDS—
3½s, J&J, $26,000....Jan. 1, 1900
($2,000 due yearly) to Jan. 1, 1912
IMPROVEMENT BONDS—
3½s, .. .$31,000.....1900-1909
WATER BONDS—
4s, M&S, $2,500.Sep. 1, '99-'03
($500 yearly.)
4s, M&N, $6,500.May 1, '99-'11
($500 yearly.)
4s, M&N, $2,000.Nov. 1, 1899
4s, J&J, 10,000.July 1, 1900
4s, M&S, 20,000.Sept. 1, 1901
4s, M&S, 15,000 Sept. 1, 1902
4s, M&S, 7,000.Mar. 1, 1904
4s, M&N, 13,000.Nov. 1, 1905
4s, M&S, 20,000.Sept. 1, 1911
4s, F&A, 125,500.Feb. 1, 1912
4s, M&S, 44,000.Sept. 1, 1912
3½s, M&N, 47,250 Nov. 1, '99-'23
($1,750 yearly.)
3½s, M&S, $18,000.Sept. 1, 1907
3s, M&S, 20,000.Sept. 1, 1906
4s, M&N, 13,500.May 1, '99-'16
($750 yearly.)
3½s, M&S, $10,000.Mar. 1, '00-'09
($1,000 yearly.)
REFUNDING WATER BONDS—
3½s, ..., $63,500.1899 to 1917
($1,500 an. to '16, $35,000 in '17.)

* Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1899, was 728,269 67. The water debt (included) was $443,750.

WATER WORKS.—In 1897 water rents amounted to $46,442·82.

ASSESSED VALUATION in 1898 was: real estate, $9,266,030; personal property, $1,642,250; total, $10,908,280; total tax rate (per $1,000), $24·72. Property assessed about one-half actual value.

POPULATION.—The population in 1890 was 23,263; in 1899, 25,000.

NEW LOTS.—See New York City.

NEW ROCHELLE.—J. A. HUNTINGTON, Treasurer.

This village is in Westchester County.

LOANS— *When Due.*
HIGHWAY IMPROVEMENT.
5s, M&N, $50,000....May 1, '98-'04
STREET IMPROVEMENT—
3½s, ..., $25,000.....1902-1926
SEWER CERTIFICATES—
5s, A&O, $55,000.....Optional
4s, ... 16,000.....1899-1902
(Optional after 1898.)

SEWER BONDS—
4&5s, A&O, $195,000 Apr. 1, '08-'46
4s, A&O, 55,000 1947-1957
($5,000 annually on Oct. 1.)
Assessed valuat'n '97..$13,485,000
Population 1890 was.....8,318
Population 1897 (est.).....15,000
Interest payable at New Rochelle and New York.

NEW UTRECHT.—See New York City.

NEW YORK CITY.—{ROBERT A. VAN WYCK, Mayor. {BIRD S. COLER, Comptroller.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, and the following portions of Queens County, namely, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. In his message to the Municipal Assembly on January 10, 1899, Mayor Van Wyck furnished a statement of the net funded debt of the consolidated territory, from which we take the subjoined summary. The figures include all the indebtedness of the consolidated city on January 1, 1899, excepting that portion of Queens County and the school districts lying therein located partly within and partly without the Borough of Queens. The statement in full will be found in the CHRONICLE of Jan. 21, 1899, page 144.

Funded debt of New York City issued subsequent to Jan. 1, '98..	$30,164,906 91
Funded debt of New York City issued prior to Jan. 1, 1898.....	221,916,333 78
Funded debt of corporations in the Borough of Brooklyn, including Kings County....	80,500,867 73
Funded debt of corporations in the Borough of Queens.....	7,550,221 22
Funded debt of corporations in the Borough of Richmond	3,136,798 20
Total funded debt Jan. 1, 1899	$343,269,127 84
Temporary loan in anticipation of the collection of taxes.....	7,600 00
Total bonded debt Jan. 1, 1899	$343,276,727 84
Sinking funds	99,056,291 87
Net bonded debt Jan. 1, 1899.....	$244,220,435 97

The following table shows the assessed valuation of real estate in the consolidated city for the years 1899 and 1898, the figures for 1899 being subject to change:

Borough.	Real Estate. Ass'd Valuat'n 1898.	Real Estate. Ass'd Valuat'n 1899.	Increase.
Manhattan.....	$1,754,982,400	$2,062,361,475	$307,379,075
The Bronx.....	101,585,523	123,987,520	22,401,997
Brooklyn.....	*570,107,742	614,807,025	44,6 9,283
Queens.....	*77,486,225	108,371,885	30,885,660
Richmond.....	*24,371,551	40,518,412	16,146,861
Total.....	$2,528,533,441	$2,950,046,317	$421,512,876

* Figures for 1897.

The tables which follow give full details regarding the indebtedness of the consolidated city and the various boroughs and other divisions forming part of it. We show first the bond issues made since the Greater New York Charter went into effect. Then we add statements reporting at length the indebtedness of the separate boroughs; all the districts, towns and other divisions being in each case grouped under the borough to which they belong:

GREATER NEW YORK BONDS.—*Bonds issued since consolidation.*

The loans marked (S. F.) are held wholly in the sinking fund. The paragraph mark (¶) indicates exempt from taxation except for State purposes.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CORPORATE STOCK—*Greater N. Y. Charter, Sec. 169, Chap. 378, Laws 1897.*				
Armories.....¶	3	M & N	1923 s.f.	$8,500
Am. Museum Nat. Hist. ¶	3½	M & N	Nov. 1, 1928	550,000
Awards for ch'ge of g'de.	3	M & N	1928 s.f.	97,740
Con'n & Improve't Pk'y.	3	M & N	1923 s.f.	65,000
Metropolitan Mus. Art. ¶	3½	M & N	Nov. 1, 1928	600,000
Botanical Museum.....¶	3½	M & N	Nov. 1, 1928	200,000
do do .....¶	3	M & N	Nov. 1, 1928 s.f.	150,000
Paving Jerome Ave....¶	3½	M & N	Nov. 1, 1928	60,000
do do ....¶	3	M & N	Nov. 1, 1928 s.f.	5,000

Greater New York Bonds—(Con.)

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CORPORATE STOCK.—(Concluded.)				
Repaving streets .....¶	3½	M & N	Nov. 1, 1928	$250,000
do do ....¶	3	M & N	Nov. 1, 1928 s.f.	160,000
Dept. Correction bldgs.¶	3½	M & N	1928	300,000
do do ....¶	3	M & N	1928 s.f.	40,000
Health Dept. bldgs ...¶	3	M & N	1919 s.f.	33,046
Court House—Appellate¶	3½	M & N	Nov. 1, 1928	250,000
Criminal Court House..¶	3	M & N	1923 s.f.	20,000
Docks and Slips, &c....¶	3	M & N	1928 s.f.	207,294
Docks and Slips, &c....¶	3½	M & N	Nov. 1, 1928	1600,000
Sch. Houses, Sites & bldg¶	3½	M & N	Nov. 1, 1928	1820,785
do do ¶	3	M & N	Nov. 1, 1928 s.f.	618,508
New East Riv. Bridge..¶	3½	M & N	Nov. 1, 1928	2000,000
Con. & Imp. St. John's Pk¶	3	M & N	1916 s.f.	50,000
East River Park Impt.¶	3	M & N	1911 s.f.	35,000
Improv't of Parkways .¶	3	M & N	1914 s.f.	100,000
Imp. of Pub. Pks. & Pkys.	3	M & N	1921 s.f.	115,000
St and Park Openings ..	3	M & N	1914 s.f.	2696,548
Public Park 111th St..¶	3½	M & N	Nov. 1, 1928	1738,362
do do ..¶	3	M & N	Nov. 1, 1928 s.f.	10,020
Public Park—Houston St.	3	M & N	1920 s.f.	160,863
Bridge over Harlem R.¶	3½	M & N	Nov. 1, 1928	1029,844
Bdg. Con'g Pelham Bay	3	M & N	1919 s.f.	135,000
Bdg. over Bronx River..	3	M & N	1919 s.f.	9,000
Pub. Bldg. Crotona Pk.¶	3½	M & N	Nov. 1, 1928	75,000
do do ¶	3	M & N	1914 s.f.	2,500
Hos. Bldg. Gouv'r Slip.¶	3½	M & N	Nov. 1, 1928	50,000
Pub. Bath Rivington St.¶	3½	M & N	Nov. 1, 1928	50,000
do do ¶	3	M & N	Nov. 1, 1928 s.f.	20,000
Pub. Pks. 28th-29th St.¶	3	M & N	1921 s.f.	1,247
Pub. Park in 12th Ward.	3	M & N	1921 s.f.	6,500
Pub. Park—Hester St..	3	M & N	1920 s.f.	556
Bdg. over tracks N.Y.C.¶	3	M & N	1921 s.f.	15,000
do do .¶	3½	M & N	1921	50,000
Riverside Drive Ext...¶	3½	M & N	1928	500,000
Imp., etc., Riverside Pk.	3	M & N	1921 s.f.	70,000
New Pks., &c., 23, 24 Wds.	2½	M & N	1909-29 s.f.	2,000
Melrose Ave. Viaduct..¶	3½	M & N	1928	140,000
Additional Water Stock—				
New Aqueduct.....¶	3½	M & N	Oct. 1, 1917	2000,000
do do ..¶	3	M & N	Nov. 1, 1928 s.f.	300,000
San. Prot. of Water.. .¶	3½	M & N	Nov. 1, 1917	350,000
do do ..¶	3	M & N	Nov. 1, 1917 s.f.	150,000
Laying Water Mains...¶	3½	M & N	Nov. 1, 1917	300,000
do do ...¶	3	M & N	Nov. 1, 1917 s.f.	50,000
Assessment Bonds—				
Assessment bonds....¶	3½	M & N	Nov. 1, 1908	500,000
Impt. Ft. Wash. RR....¶	3	M & N	1899 s.f.	18,424
Street Improvements..¶	3	M & N	1907 s.f.	350,000

BOROUGH OF MANHATTAN AND THE BRONX.

DEBT OF OLD CITY OF NEW YORK.

In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxation have a paragraph mark (¶) added to the title of the loan.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
a.—*Secured by Sinking Fund Preferred*—				
Add'l New Croton Aq. Stk..	6	M & N	Aug. 1, 1900	$269,800
do do do ..	7	M & N	Aug. 1, 1900	1,004,500
do do do ..	5	M & N	Aug. 1, 1900	57,000
Croton Reservoir Bonds...	6	Q—F	Aug. 1, 1907	20,000
Water Stock.....	6	M & N	Nov. 1, 1902	63,000
Water Stock.....	7	M & N	Nov. 1, 1902	412,000
b.—*Secured by Sinking Fund (Second Lien), Act of June 3, 1878*—				
Consolidated Stock, gold..	5	M & N	Nov. 1, 1928	6,900,000
Consolidated Stock.....¶	4	M & N	Nov. 1, 1910	2,800,000
c.—*Secured by Special Sinking Fund, Derived by Annual Taxation, Act of June 3, 1878*—				
Additional Water Stock..¶	3	A & O	Oct. 1, 1933	$100,000
do do do ..¶	3½	A & O	Oct. 1, 1933	300,000
do do do ..¶	3	A & O	Oct. 1, 1933 s.f.	45,000
do do do ..¶	3½	M & N	Oct. 1, 1916	1,750,000
Armory bonds.....¶	3	M & N	Aug. 15, 1904	200,000
do do	3	M & N	Nov. 1, 1907 s.f.	142,632
do do	3	M & N	Nov. 1, 1907	250,000
do do	2½	M & N	Nov. 1, 1907 s.f.	213,500
do do .....¶	3	M & N	Nov. 1, 1909	442,000
do do	3	M & N	Nov. 1, 1910 s.f.	884,115
do do	3	M & N	Nov. 1, 1911 s.f.	249,450
do do	3 g	M & N	Nov. 1, 1914	270,500
Assessment Fund Stock...	5	M & N	1903	500
City Park Improv't Stock.	5	M & N	1904 s.f.	11,000
CONSOLIDATED STOCK—				
City Improvement.....	5	M & N	1900 s.f.	13,616
Series "L".....	5	M & N	Nov. 1, 1899 s.f.	28,173
Series "M".....	5	M & N	Nov. 1, 1899 s.f.	12,235
Series "M".....	4	M & N	Nov. 1, 1899 s.f.	649,327
N. Y. Bridge Bonds.....	3	M & N	Nov. 1, 1922 s.f.	330,000
do do	5	M & N	*May 1, 1926 s.f.	421,900
do do	5	M & N	*May 1, 1926	500,000
*Subject to call after Nov. 1, 1900.				
do do	5	M & N	1928 s.f.	300,000
do do	4	M & N	1928 s.f.	866,666
do do Ser. "4."	3	M & N	1923 s.f.	100,000
do do	3	M & N	1925 s.f.	120,000
do do	3	M & N	1926 s.f.	30,000
Metropol. Museum of Art	3	M & N	1905 s.f.	25,000
do do do ..	3	M & N	1913 s.f.	727,000
do do do ..	2½	M & N	1913 s.f.	120,000
do do do ..	3	M & N	Nov. 1, 1912 s.f.	90,000
do do do ..	3	M & N	1907 s.f.	40,000
do do do ..	3½g.	M & N	1916	200,000
Amer. Mus. of Nat. His'y.	3	M & N	Nov. 1, 1913 s.f.	595,000
do do do ..	2½	M & N	Nov. 1, 1913 s.f.	205,000
do do do ..	3	M & N	Nov. 1, 1920 s.f.	474,103
do do do ..	3	M & N	Nov. 1, 1920	325,000
do do do ..	3	M & N	Nov. 1, 1925 s.f.	50,000
do do do ..	3½g.	M & N	Nov. 1, 1917	250,000
Temp'ry bridge ov. Bronx Riv. at Westchester Av.	3	M & N	1919 s.f.	5,000
Bridge over Bronx River at Westchester Ave....	3	M & N	1920 s.f.	15,000
Brg ov. Bronx R. 177th St	3	M & N	1919 s.f.	30,000
Harlem R. Br. "Wash'n"..	3	M & N	Nov. 1, 1906 s.f.	50,000
do do do ..	3	M & N	Nov. 1, 1907 s.f.	350,000
do do do ..	3	M & N	Nov. 1, 1907	900,000
do do do ..	3	M & N	Nov. 1, 1908 s.f.	800,000
do do do ..	3	M & N	Nov. 1, 1908	350,000
do do do ..	2½	M & N	Nov. 1, 1909 s.f.	385,100
do do do ..	3	M & N	Nov. 1, 1910 s.f.	16,650
do do do ..	3	M & N	Nov. 1, 1910	178,300
do do do ..	2½	M & N	1910 s.f.	14,500
do do do ..	3	M & N	1913 s.f.	17,175
do do do ..	3	M & N	1911 s.f.	89,508
do do do ..	3	M & N	1912 s.f.	60,078
do do do ..	3	M & N	1914 s.f.	45,590

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
CONSOLIDATED STOCK—(Con.)—				
Harlem R. Br. "Wash'n"	3	M & N	1915 s.f.	$39,325
do do "ship Canal"	3	M & N	1914 s.f.	315,000
do do do ..	3	M & N	1915 s.f.	45,069
do do do ..	3	M & N	1919 s.f.	36,573
do do do ..	3 g	M & N	1920	80,000
do do Third Ave..	3	M & N	Nov. 1, 1914 s.f.	100,000
do do do ..	3	M & N	Nov. 1, 1915 s.f.	85,000
do do do ..	3	M & N	1916-1920 s.f.	219,037
do do do ..	3½g	M & N	1916-1920	1,050,000
do do do ..	3	M & N	1920 s.f.	655,980
do do do ..	3½g	M & N	1918	400,000
do do 155th St..	3	M & N	Nov. 1, 1916 s.f.	1,140,000
do do do ..	3	M & N	1917 s.f.	5,000
do do do ..	3 g	M & N	1920	100,000
do do First Ave..	3	M & N	1920 s.f.	180,000
Br. ov. H. Riv. E. of B'way	3	M & N	1919 s.f.	45,000
Structure over N. Y. & H. RR. on Brook Ave.....	3	M & N	1921 s.f.	50,000
Br. over H. RR., 153d St.	3	M & N	1919 s.f.	50,000
Grand, Walton and River Avenue Bridge.....	3	M & N	1922 s.f.	15,000
Gansevoort Market.....	3	M & N	1907 s.f.	120,000
do do	3	M & N	1908 s.f.	330,000
do do	3	M & N	1909 s.f.	53,715
Ward's Isl., &c., Build'gs.	3	M & N	Nov. 1, 1902 s.f.	496,800
Morningside Park.....	3	M & N	Nov. 1, 1907 s.f.	331,000
do do	2½	M & N	Nov. 1, 1907 s.f.	110,000
Central Park.....	3	M & N	1907 s.f.	163,000
do do	2½	M & N	1907 s.f.	45,000
City Improvement Stock.	3 g	M & N	1915	778,772
Castle Garden imp. Aq'm	3	M & N	1912 s.f.	230,000
do do ..	3	M & N	1920	70,000
East River Park.....	3	M & N	Nov. 1, 1907 s.f.	7,000
do do	2½	M & N	Nov. 1, 1907 s.f.	3,500
do do	3	M & N	Nov. 1, 1911 s.f.	637,118
Mount Morris Park.....	3	M & N	1907 s.f.	34,500
do do	2½	M & N	1907 s.f.	5,000
Rutgers Slip Park	3	M & N	Nov. 1, 1911 s.f.	20,000
Riverside Park.....	3	M & N	1907-1921 s.f.	240,000
do do	2½	M & N	1907 s.f.	25,000
do do	3	M & N	Nov. 1, 1912 s.f.	1,500
do (Women's Cottage)	3	M & N	Nov. 1, 1912 s.f.	7,000
New Parks, 23d and 24th Wards.....	2½	M & N	1909 s.f.	466,100
do do .....¶	2½	M & N	1909	9,357,000
Van Cortlandt Park.....	3	M & N	Nov. 1, 1909 s.f.	237,500
do do	2½	M & N	Nov. 1, 1909 s.f.	12,500
Fifth Dist. Police Court..	3	M & N	1911 s.f.	75,000
do do do ..	3	M & N	1912 s.f.	75,000
do do do ..	3	M & N	1913 s.f.	39,189
Seventh Dis. Police Court.	3	M & N	1916 1917 s.f.	88,121
do do do	3 g	M & N	1920	199,000
Repaving.....¶	3	M & N	Nov. 1, 1909 s.f.	105,000
do	2½	M & N	Nov. 1, 1909 s.f.	895,000
do .....¶	3	M & N	Nov. 1, 1910	1,000,000
do	3	M & N	Nov. 1, 1911 s.f.	1,000,000
do	3	M & N	Nov. 1, 1913 s.f.	1,500,000
do .....¶	3	M & N	Nov. 1, 1913	500,000
do	3	M & N	Nov. 1, 1916	500,000
do	3	M & N	1920 s.f.	525,000
do	3 g	M & N	1920	700,000
do	3½g	M & N	1916	475,000
do	3½g	M & N	1917	600,000
do	3½g	M & N	Nov. 1, 1918	1,400,000
do 3d Ave.....	3	M & N	Nov. 1, 1923 s.f.	176,308
Columbus Celebration...	3	M & N	1903 s.f.	28,500
Mosholu Parkway.....	3	M & N	Nov. 1, 1912 s.f.	4,000
Public Driveway.....	3	M & N	Nov. 1, 1918 s.f.	1,700,000
do do	3 g	M & N	1920	800,000
do do	3½g	M & N	1916	250,000
Awards, Change of Grade	3	M & N	1907 s.f.	616,865
do do do	3½g.	M & N	1910-1911	385,000
New Municipal Building.	3	M & N	1912 s.f.	8,300
Washington Bridge Park	3	M & N	1915 s.f.	36,778
do do do	3 g	M & N	1920	640,000
Gore of Land 135th St...	3	M & N	1916 s.f.	183,509
Ward's Island Purchase..	3	M & N	Nov. 1, 1913 s.f.	147,359
do do do ..	3	M & N	Nov. 1, 1913	672,409
Br. Approaches, Macomb	3	M & N	1916 s.f.	69,388
do do do	3 g	M & N	1920	274,181
Park Imp (N. Y. City & Pel)	3	M & N	Nov. 1, 1919 s.f.	690,000
do do do	3 g	M & N	Nov. 1, 1920	310,000
Corlears Hook Park.....	3	M & N	1912 s.f.	47,500
do do do	3	M & N	1913	1,370,421
do do do	3 g	M & N	1914	124,500
Riker's Island.....	3	M & N	1913 s.f.	37,000
Cathedral Parkway.....	3	M & N	Nov. 1, 1912 s.f.	5,000
do do	3 g	M & N	1914	195,000
Mulberry Bend Park....	3 g	M & N	1924	1,584,371
do do do	3 g	M & N	1920	100,000
Crotona Pk., Pub. Bldg..	3 g	M & N	1914 s.f.	5,000
do do do ..	3 g	M & N	1914	60,000
do do do ..	3	M & N	1920 s.f.	65,111
Fire Department.....	3 g	M & N	1914	108,015
do do	3	M & N	1915 s.f.	150,000
do do	3	M & N	Nov. 1, 1916 s.f.	300,000
do do	3	M & N	Nov. 1, 1916 s.f.	300,000
Street & Park Opening.¶	3½g	M & N	Nov. 1, 1918	1,868,867
Street Cleaning Dept....	3	M & N	1914 s.f.	130,115
do do	3½	M & N	1912	133,000
do do ..¶	3½g	M & N	Nov. 1, 1916	150,000
College of N. Y. City.....	3 g	M & N	1914	47,000
do do	3½g	M & N	1914	204,250
do do ....¶	3	M & N	Nov. 1, 1915 s.f.	350,000
High School Bonds.....	3	M & N	1916 s.f.	5,000
New Hall of Records.....	3	M & N	1923 s.f.	105,100
Bldgs for Botan'l Mus'm	3	M & N	1921 s.f.	125,000
Riverside Park & Drive.	3 g	M & N	1914	380,000
do do do .	3½g.	M & N	1912	200,000
Repaving 3d Av., 23d Wd.	3 g	M & N	1920	50,000
do Avenue A.....	3	M & N	1912 s.f.	45,000
do Avenue A.....	3 g	M & N	1920	100,000
do 23d & 24th Wds.	3	M & N	1920-1921 s.f.	413,425
do do	3½g	M & N	1917	185,000
do do	3	M & N	1921 s.f.	25,000
do do	3 g	M & N	1920	85,000
Paving Jerome Avenue..	3	M & N	1922 s.f.	125,000
Improv'nt of Parkways..	3 g	M & N	1914 s.f.	700
do do	3 g	M & N	1914	65,000
do do	3	M & N	1914 s.f.	100,000
Fire Hydrant.....	3 g	M & N	1925	50,000
do do	3½g	M & N	1925	50,000
do do	3	M & N	1907	25,000
Police Department.....	3 g	M & N	1925	60,549
do do	3½g	M & N	1925	100,000
do do	3	M & N	Nov. 1, 1918 s.f.	14,000
do do	3½g	M & N	Nov. 1, 1918	20,000

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
CONSOLIDATED STOCK—(Con.)—				
New East River Bridge..	3	M & N	1920	s.f.$137,325
do do do ..	3½g	M & N	1917	100,000
do do do ..	3½g	M & N	1918	300,000
Public Park (St. John's)..	3½g	M & N	1916	554,565
St. John's Pk. construct'n	3	M & N	1916	s.f. 35,000
Public Park, 111th St...	3	M & N	1917-1918	s.f. 88,690
do do 12th Ward..	3	M & N	1921	s.f. 66,307
Fort Washington Park.¶	3½g	M & N	Nov. 1, 1918	867,000
Depression RR Tracks..	3½g	M & N	1910	300,000
do do do ..	3½g	M & N	1911	85,000
Court-House.....	3	M & N	1919	s.f. 9,593
Extension Kings Bdg.Rd.	3	M & N	1919	s.f. 2,000
Park Improvement.....	3½g	M & N	1917	123,000
do do	3½g	M & N	1918	175,000
do do	3	M & N	1921	s.f. 102,000
do do	3	M & N	1918	s.f. 37,000
State Tax for insane.....	3½g	M & N	1916	1,200,000
do do	3½g	M & N	1915	177,000
Redemption of Bonds	3½g	M & N	1922	7,000,000
Red. Rev. Bnds, Park Ave	3	M & N	1920	s.f. 100,000
Pub. Pk., St. Nicholas Av.	3	M & N	Nov. 1, 1911	s.f. 43,074
Croton Water Main.....	3	M & N	1918	s.f. 250,000
do do	3½	M & N	Nov. 1, 1918	400,000
Public Park, 11th Ward.	3	M & N	1920	s.f. 23,709
Harlem R. Br. (145th St.)	3	M & N	1918	s.f. 4,000
do do do	3	M & N	1919	s.f. 96,000
Pelham Bay Bridge.....	3	M & N	1916-1919	s.f. 35,000
Public Park, 28th St.....	3	M & N	1921	s.f. 16,696
Public Park, Hester St..	3	M & N	1923	s.f. 16,561
Viaduct, Riverside Drive	3	M & N	1914	s.f. 65,000
Imp. Sp'ten Duyv. Pkway	3	M & N	1923	s.f. 55,000
Melrose Ave. Viaduct....	3	M & N	1922	s.f. 25,000
Depart. of Correction....	3	M & N	1921	s.f. 50,000
do do	3½g	M & N	Nov. 1, 1918	250,000
Depart. of Charities.....	3	M & N	1921	s.f. 418,175
do do	3½g	M & N	Nov. 1, 1918	350,000
Ambulance Station.....	3	M & N	1916	s.f. 50,000
Hospital Building Gouverneur Slip.....	3	M & N	1916	s.f. 65,000
Bldgs. for Public Health and Comfort.....	3	M & N	1919	s.f. 25,000
Public Bath, Rivingt'n St.	3	M & N	1919	s.f. 30,000
Board of Health.....	3	M & N	1919	s.f. 38,027
CourtHouse—Appel'teDiv.¶	3½g	M & N	Nov. 1, 1918	389,431
do do do	3	M & N	1919	s.f. 64,593
Criminal Court-House Bds.	3	M & N	1903	s.f1,845,000
do do do	2½	M & N	1908	s.f. 35,000
Croton Water Stk.—Add'l..	4	M & N	1899	s.f2,230,000
do do do ..	3	M & N	1899	s.f. 259,000
do do do ¶	3	M & N	1899	500,000
Croton Water Main Stock..	5	M & N	1900	s.f. 110,000
do do do ..	5	M & N	1906	s.f. 585,000
do do do ..	4	M & N	Nov. 1, 1906	s.f. 15,000
Dock Bonds.....	5	M & N	1908	s.f. 225,000
do	5	M & N	Nov. 1, 1909	s.f. 300,000
do	5	M & N	Nov. 1, 1909	200,000
do	5	M & N	1910	s.f. 520,000
do	5	M & N	1911	s.f. 191,000
do	4	M & N	1911	s.f. 672,000
do	4	M & N	1912	s.f1,080,000
do	4	M & N	1913	s.f. 820,000
do	4	M & N	1914	s.f. 175,000
do	3	M & N	Nov. 1, 1914	s.f. 270,000
do ..... ¶	3	M & N	Nov. 1, 1914	355,000
do ..... ¶	3½	M & N	Nov. 1, 1915	1,150,000
do ..... ¶	3	M & N	1916-1918	1,500,000
do ..... ¶	3	M & N	1918	s.f. 500,000
do	3	M & N	1919	1,000,000
do ..... ¶	2½	M & N	1919	s.f. 50,000
do ..... ¶	2½	M & N	1920	s.f. 400,000
do	3	M & N	1920	1,050,000
do	3	M & N	1921	s.f. 450,000
do	3	M & N	1921	1,250,000
do	3	M & N	1922	s.f2,480,000
do	3	M & N	1922	20,000
do	3	M & N	1923	s.f1,660,000
do	3	M & N	1923	865,000
do	3	M & N	1924	s.f. 960,000
do	3	M & N	1924	1,125,000
do	3½	M & N	1924	500,000
do	3	M & N	1925	s.f. 30,000
do ..... ¶	3½g	M & N	Nov. 1, 1927	3,000,000
do ..... ¶	3½g	M & N	Nov. 1, 1928	1,750,000
do	3	M & N	1928	s.f. 250,000
do	3 g	M & N	1925	1,160,000
do	3½g	M & N	1926-1927	2,000,000
Museum of Art & Nat. His.	5	M & N	1903	s.f. 31,000
do do do .	4	M & N	1903	s.f. 2,000
School-House Bonds.....	3	M & N	Nov. 1, 1908	s.f. 25,023
do do	3	M & N	Nov. 1, 1908	3,575,945
do do	2½	M & N	1908	s.f. 9,500
do do ..... ¶	3	M & N	Nov. 1, 1911	s.f1,336,872
do do ..... ¶	3	M & N	Nov. 1, 1911	897,205
do do	3½	M & N	Nov. 1, 1912	542,553
do do	3	M & N	Nov. 1, 1913	754,560
do do	3 g	M & N	1914	s.f. 77,621
do do	3 g	M & N	1914	809,013
do do	3	M & N	1914	27,000
do do	3½g	M & N	1911	806,502
do do	3½g	M & N	1914	84,694
do do	3½g	M & N	1915	1,925,141
do do	3	M & N	Nov. 1, 1916	s.f2,542,784
do do	3½g	M & N	Nov. 1, 1916	3,691,269
do (Sanit. Imp.)	3	M & N	Nov. 1, 1914	42,000
do do	3½g	M & N	1916	102,849
do do	3 g	M & N	1914	s.f. 959
do do	3 g	M & N	1914	87,871
do do	3½	M & N	Nov. 1, 1916	s.f. 9,209
do do	3	M & N	1911	s.f. 450,000
d.—Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884—				
Add'l Croton Water Stock..	3	M & N	Nov. 1, 1904	s.f$2395000
do do ..	2½	M & N	Nov. 1, 1904	s.f. 300,000
do do ..	3	M & N	1905	s.f. 182,000
do do ..	3 g	M & N	1914	200,000
do do ..	3½g	M & N	1911	400,000
Additional Water Stock....	3	M & N	1912	175,000
do do ..¶	3½	A & O	Oct. 1, 1904	1,500,000
do do .¶	3	A & O	Oct. 1, 1904	5,000,000
do do ..¶	3	A & O	Oct. 1, 1904	s.f1,000,000
do do ..¶	3	A & O	Oct. 1, 1905	5,000,000
do do ..¶	3	A & O	Oct. 1, 1907	8,200,000
do do ..¶	3	A & O	Oct. 1, 1907	s.f1,350,000
do do ..¶	2½	A & O	Oct. 1, 1907	s.f. 950,000
do do	3	M & N	1912	s.f4,569,500

Boroughs of Manhattan and the Bronx.—(Con.)

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Additional Water Stock....	3	M & N	1912	$250,000
do do	3½g	M & N	1915	3,030,500
do do	3½g	M & N	1916	1,750,000
do do	3 g	M & N	Nov. 1, 1912	s.f1,383,500
do do	3	M & N	1914	391,500
Water Main Stock.....	3	M & N	1912	s.f. 245,000
do do	3	M & N	1913	s.f. 5,000
do do	3 g	M & N	1914	250,000
Payable from Taxation, or from Sinking Fund, if Approved by Commissioners, Provided Such Payment Shall Not in Any Way Impair the Preferred Claims Thereon.—(Section 6, Chapter 383, Laws of 1878)—				
Assessment Fund Stock....	7	M & N	Nov. 1, 1903	$336,600
do do	6	M & N	Nov. 1, 1903	s.f. 156,100
do do	6	M & N	Nov. 1, 1910	s.f. 364,850
do do	6	M & N	Nov. 1, 1910	535,600
City Pks. Imp't Fund Stk..	7	M & N	Dec. 23, 1901	200,000
do do do ..	6	M & N	Dec. 23, 1901	s.f1,371,500
do do do ..	6	M & N	Dec. 23, 1901	266,500
do do do ..	6	M & N	Sept. 3, 1902	s.f. 685,000
do do do Con.	6	M & N	Jan. 1, 1902	862,000
do do do ..	7	M & N	Sept. 3, 1902	465,000
do do do ..	6	M & N	July 1, 1903	s.f. 704,000
do do do ..	6	M & N	July 1, 1903	100,000
do do do ..	7	M & N	July 1, 1903	446,000
do do do ..	6	M & N	July 1, 1904	s.f. 125,000
do do do ..	6	M & N	July 1, 1904	100,000
do do do ..	5	M & N	July 1, 1904	s.f. 325,000
Consol. Stock—City.....	6 g	J & J	July 1, 1901	4,252,500
do County.....	6 g	J & J	July 1, 1901	8,885,500
Croton Water Main Stock..	7	M & N	Nov. 1, 1900	s.f. 44,000
do do ..	7	M & N	Nov. 1, 1900	2,184,000
do do ..	6	M & N	Nov. 1, 1900	s.f. 972,000
do do ..	6	M & N	Nov. 1, 1900	284,000
do do ..	5	M & N	1900	s.f. 138,000
do do ..	5	M & N	1906	s.f. 691,000
do do ..	5	M & N	1906	173,000
Dock Bonds.....	6 g	J & J	July 1, 1901	1,000,000
do	7	M & N	1901	500,000
do	7	M & N	1902	750,000
do	6	M & N	1902	s.f. 250,000
do	6	M & N	1904	s.f. 976,000
do	7	M & N	1904	348,800
do	6	M & N	Nov. 1, 1905	s.f. 321,200
do	6	M & N	Nov. 1, 1905	744,000
do	6	M & N	1906	s.f. 150,000
do	5	M & N	1906	s.f. 2 8,000
do	5	M & N	1907	s.f. 460,800
do	5	M & N	1908	s.f. 147,000
do	5	M & N	1908	169,200
Fire Department Stock....	6	M & N	Nov. 1, 1899	s.f. 5 1,952
Museum of Art, &c.....	6	M & N	May 1, 1903	s.f. 665,000
do do	5	M & N	May 1, 190	s.f. 260,000
N.Y.Br.Bds.(Consol Stk.)..	6	M & N	Nov. 1, 1905	s.f1,252,000
do do do ..	6	M & N	Nov. 1, 1905	248,000
do do do ..	5	Q—F	May 1, 1926	500,000
Subject to call on or after Nov. 1, 1900				
e.—Payable from Assessments or from the Sinking Fund, if the Commissioners Thereof Approve, Provided Such Payments Shall Not in Any Way Impair the Preferred Claims Thereon.—(See Section 6, Chapter 383, Laws of 1878.)—				
Assessment Bonds.....	3	M & N	In or aft. 1888	s.f. $75,000
do do	2½	M & N	do 1890	s.f. 50,000
do do	3	M & N	do 1890	s.f. 650,000
do do	3	M & N	do 1891	s.f. 35,000
do do	3	M & N	do 1893	s.f1,639,000
do do	2½	M & N	do 1893	s.f. 5,000
do do	3	M & N	do 1894	s.f. 125,000
do do	3	M & N	do 1895	s.f1,602,542
do do	3	M & N	do 1896	s.f1,180,987
do do	3	M & N	do 1897	s.f. 113,018
do do	3	M & N	1899	s.f. 350,000
do do	3	M & N	1899	250,000
do do	3 g	M & N	1899	250,000
do do	2½	M & N	1899	s.f. 518,000
do do	3½	M & N	Nov. 1, 1899	250,000
do do	3	M & N	1900	s.f 975,000
do do	3	M & N	1901	s.f1,450,000
do do	3 g	M & N	1901	200,000
do do	3	M & N	1903	950,000

ANNEXED TERRITORY BONDS.

Town of Morrisania—				
Central Av. construction	7	Ann'ly	1899 to 1915 $1,000 yearly.	17,500
Central Av. construction	7	semi-an	1916-1980 $1,000 yearly.	64,000
St. Ann's Av. construct'n	7	M & S	1899 to 1910 $1,000 yearly.	12,000
Town of West Farms—				
Central Av. construction	7	An'ly & s'mi-an.	1898 to 2147 $1,000 yearly.	248,000

These bonds mature $1,000 yearly, except in the years 1916 and 1917 when in each year $1,500 mature; in 1949 and 1975, none; in 1950, $2,000; in 1959 and 2147, each $500. Interest on about one-half the bonds is paid annually, on the remainder semi-annually.

Town of West Farms—				
So. Boulevard constr't'n.	7	M & S	1899 to 1909 $10,000 yearly.	$108,500
Village of Williamsbridge....			Highway imp..... $110,000	
			Sewers..... 175,000	
				285,000
Town of Westchester.....			Improvement..... 245,000	
			School district..... 78,000	
				323,000
Village of Wakefield, highway improvements.....				79,800
Town of Eastchester, school district bonds.....				15,000

a, b, c, d, e —These letters indicate on which sinking fund the bonds are a lien, as more fully explained below.

PAR VALUE OF BONDS.—The denominations of the bonds and stock of the city of New York are not fixed. Certificates are issued for any amount in even hundreds, with $500 as the minimum.

INTEREST—WHERE PAYABLE.—Coupon interest is payable at State Trust Company; registered interest at office of City Chamberlain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the *old* city's debt, etc.:

	Jan. 1, 1899.	*Jan.* 1, 1898.	*Jan.* 1, 1897.
Total funded debt...	$221,916,333	$228,087,279	$195,907,690
Sinking fund.....	92,085,545	86,170,758	77,630,491
Net funded debt..	$129,830,788	$141,916,521	$118,277,198
Revenue bonds. ...	7,600	5,069,245	2,433,326
Total net debt....	$129,838,388	$136,847,276	$120,710,525

Boroughs of Manhattan and the Bronx.—*(Con.)*

The annexed table shows the *old* city's net debt as it was on the first day of January of each of the following years:

1899.....	$129,838,388	1893.....	$98,995,651	1885....	$93,648,100
1898.....	136,847,276	1892.....	97,550,036	1881....	106,066,240
1897.....	120,710,525	1891.....	98,064,418	1876....	116,773,721
1896.....	112,450,020	1890.....	98,663,072	1871....	73,373,552
1895.....	105,777,854	1889.....	91,313,135	1866....	35,973,597
1894.....	101,428,481	1888.....	93,300,581	1862....	20,087,310

SINKING FUNDS.—The total sinking fund assets of the *old* city (Manhattan and the Bronx) on Jan. 1, 1899, were $95,731,052. Of this amount $16,095,589 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and $79,635,463 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

	Sinking Fund Redemption I.	*Sinking Fund Redemption II.*	*Total.*
N. Y. City bonds (par value).	$76,215,466	$15,869,679	$92,085,545
Cash.....	3,419,597	225,910	3,645,507
Total.....	$79,635,463	$16,095,589	$95,731,052

The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following; the letter prefixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

a Total issues having a first lien on sink. f. redemp. No. I... $1,865,900
b Total issues having a second lien on sinking fund redemption No. I..... 9,700,000
c Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I .112,130,395
d Total issues payable from sinking fund redemption No. II. 41,977,000
e Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization..... 9,823,100

ASSESSED VALUATION.—The *old* city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Estate.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000.*
1898.....	$1,856,467,923	$509,022,449	$2,365,490,372	$20·10
1897.....	1,787,186,791	381,449,065	2,168,635,856	21·00
1896.....	1,731,509,143	374,975,762	2,106,484,905	21·40
1895.....	1,646,028,655	370,919,007	2,016,947,662	19·10
1894.....	1,613,057,735	390,274,302	2,003,332,037	17·90
1893.....	1,562,582,393	370,936,136	1,933,518,529	18·20
1892.....	1,504,904,603	323,359,672	1,828,264,275	18·50
1891.....	1,464,247,820	321,609,518	1,785,857,338	19·00
1890.....	1,398,290,007	298,688,383	1,696,978,390	19·70
1889.....	1,331,578,291	272,260,822	1,603,839,113	19·50
1888.....	1,302,818,879	250,623,552	1,553,442,431	22·20
1887.....	1,254,491,849	253,148,814	1,507,640,663	21·60

The total appropriations of the *old* city for 1896 amount to $46,496,571, including $4,402,009 for State taxes. For 1897, $48,229,555, and for 1898, $51,443,643. The expenditure was $45,298,448 for 1896 and $48,815,919 for 1897.

POPULATION.—Estimated by Health Department, August 28 1897, at 1,999,801. In 1892 the population was 1,801,739; in 1890 it was 1,515,501: in 1880 it was 1,206,299; in 1870 it was 942,292; on Mar. 11, 1899, the Health Department estimated the population of Greater New York at 3,550,053.

BOROUGH OF BROOKLYN.

CITY OF BROOKLYN.

The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city on January 1, 1896, under the provisions of Chapter 954 of the Laws of 1895. Under the provisions of this act "the debt of the said county shall not be deemed to be or be included as a part of the debt of the City of Brooklyn, within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness." [See CHRONICLE, vol. 62, p. 49.] The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January, 1896.

Debt city of Brooklyn, including annexed towns, and debt of Kings County, as constituted prior to January 1, 1898:

		Jan. 1, 1899.
Payable from sinking funds.....		$18,112,567 41
" " water revenue.....		16,800,749 76
" " assessments.....		6,150,614 00
" " taxation.....		39,436,936 56
Total.....		$80,500,867 73
Less sinking fund—		
Investments.....	$6,970,746 38	
Cash.....	640,226 35	
		7,610,972 73
Net debt.....		$72,889,895 00

LOANS NAME AND PURPOSE.	*Interest. Rate.*	*Payable.*	*Principal. When Due.*	*Outstand'g.*
Arrearage 10-40s.....	4	J & J	July 1, 1923	$1,650,000
do 10-40s.....	3½	J & J	May 1, 1924	700,000
	Subject to call.			
do county taxes...	4	J & J	July 1, 1924	549,000
Asphalt repaving bonds...	4	J & J	July 1, 1905	43,000
BRIDGE BONDS—				
Brooklyn City bonds for completion of bridge.	7	J & J	July 1, 1905	405,000
	7	J & J	July 1, 1906	400,000
	7	J & J	July 1, 1907	345,000
East River Bridge.....	3½	F & A	Jan. 1, 1937	30,325
BRIDGE BONDS—				
Brooklyn City bonds for completion of bridge.	7	J & J	July 1, 1908	100,000
	6	J & J	July 1, 1908	260,000
	6	J & J	July 1, 1909	400,000
do do	6	J & J	July 1, 1910	440,000
do do	6	J & J	July 1, 1911	400,000
do do	6	J & J	July 1, 1912	400,000
do do	6	J & J	July 1, 1914	350,000
do do	6	J & J	July 1, 1916	300,000
do do	5	J & J	July 1, 1917	500,000
do do	5	J & J	July 1, 1918	250,000
do do	5	J & J	July 1, 1919	810,000
do do	5	J & J	July 1, 1920	319,000
do do	4	J & J	July 1, 1921	371,000
do do	4	J & J	July 1, 1922	400,000
do do	4	J & J	July 1, 1923	200,000
do do	4	J & J	Jan. 1, 1925	257,000
do do	4	J & J	July 1, 1927	300,000
do do	4	J & J	July 1, 1928	356,000
New York Bridge	7	J & J	July 1, 1900	50,000
do do	7	J & J	July 1, 1901-'04 $100,000 year.y	400,000
do do	7	J & J	July 1, 1905	71,000
do do	7	J & J	July 1, 1906	128,000
do do	7	J & J	July 1, 1907	101,000
do do	7	J & J	July 1, 1908	50,000

Borough of Brooklyn.—City of Brooklyn.—*(Con.)*

LOANS— NAME AND PURPOSE.	*Interest. Rate*	*Payable.*	*Principal. When Due.*	*Outstand'g.*
New York Bridge	7	J & J	July 1, 1909	$100,000
do do	7	J & J	July 1, 1910	100,000
do do	7	J & J	July 1, 1911	50,000
do do	7	J & J	July 1, 1912-'16 $100,000 yearly.	500,000
do do	7	J & J	July 1, 1917	91,000
do do	7	J & J	July 1, 1918	105,000
do do	7	J & J	July 1, 1919	104,000
do do	7	J & J	July 1, 1920	200,000
do do	7	J & J	July 1, 1921	181,000
do do	7	J & J	July 1, 1922	154,000
do do	7	J & J	July 1, 1924	65,000
do do	3½g	J & J	Jan. 1, 1936	112,000
do terminal improv's....	3½	J & J	Jan. 1, 1922	40,000
do do	3½	J & J	Jan. 1, 1926-31 $100,000 y'rly.	600,000
do do Con. g. stk.	3½	J & J	July 10, 1925	100,000
do do	3½g	.....	Mar. 12, 1926	60,000
do do	3	J & J	Jan. 1, 1922-'25	360,000
Of this loan $60,000 is in the sinking fund.				
do Approach.....	4	J & J	July 1, 1925-'27	275,000
do do	3½	J & J	Jan. 1, 1923-'27	982,000
Of this loan $82,000 is in the sinking fund.				
do do	3½	J & J	July 1, 1923-27	500,000
do do Con.g.stk.	3½	J & J	Jan. 1, 1928	100,000
do do Con.g.stk.	3½	J & J	Jan 1, 1929	70,000
New E. R. Bdg.con.g.stk.	3½	J & J	Jan. 1, 1935	25,000
do do	3½g	J & J	Jan. 1, 1936	150,000
do do	3½g	J & J	Jan. 1, 1937	332,000
CERT. OF INDEBTEDNESS. .	3½g	J & J	1899-1902 $5,000 yearly on Nov. 10.	$30,000
do do	3½g	J & J	Jan. 1, 1900	30,000
do do	3½g	J & J	Jan. 1, 1901	30,000
do do	3½g	J & J	May 1, 1901	24,000
do do	3½g	J & J	Oct. 4, 1902	80,000
COUNTY DEFICIENCY—				
Con. gold stock.....	3½g	J & J	Jan. 1, 1926	48,000
do do	3½g	J & J	Jan. 1, 1936	700,000
IMPROVEMENT BONDS.—Various purposes.				
City Hall impts.....	3½g	J & J	Jan. 1, 1920	95,000
do do	3½g	J & J	Jan. 1, 1920	s.f.35,000
do do	3½g	J & J	Jan. 1, 1921	25,000
Gravesend Local impts.	3½g.	J & J	July 10, 1932-'34 $100,000 yearly.	300,000
do do ...	3½	J & D	Dec. 17, 1925	s.f.13,000
do do ...	3½	J & J	May 21, 1925	8,500
Int. due on Grav. bonds.	3½g	J & J	Jan. 1, 1936	21,242
Local improvement.....¶	4	J & J	1920 to 1921	108,000
do do	3	.....	Feb. 13, 1904-'16 $100,000 yearly.	1,300,000
do do fund, ...	3	J & J	Jan. 1, 1916-'24 $100,000 yearly.	900,000
Of this loan $500,000 is in the sinking fund.				
do do	3½	J & J	1918 to 1921	340,000
Of this loan $140,000 is in the sinking fund.				
do do	3	J & J	Jan. 1, 1921	s.f.7,000
do do Laws of '94	4	J & J	Jan. 1, 1920-'22 $100,000 yearly.	300,000
do do	4	J & J	Jan. 1, 1925-'28 $100,000 yearly.	400,000
do do	4	J & J	Jan. 1, 1929	35,000
do do	3½	J & J	Jan. 1, 1923-24	s.f.200,000
do do	3½g	J & J	Jan. 1, 1930	100,000
do do Laws of '95¶	g	J & J	Jan. 1, 1914	200,000
do do	½g	J & J	Jan. 1, 1915	100,000
do do	½g	J & J	Jan. 1, 1916	300,000
do do Laws of '96	3½g	J & J	Jan. 1, 1917	150,000
do do	3½g	J & J	Jan. 1, 1917	250,000
do do	3½g	J & J	Jan. 1, 1937	37,000
Eighth ward improv....¶	3	J & J	July 1, 1905-'10 $100,000 yearly.	600,000
do do	3	J & J	July 1, 1911	50,000
School improvement....¶	3	J & J	Jan. 21, 1917-'20 $100,000 yearly.	400,000
do do	3	J & J	Jan. 1, 1916-'23 $100,000 yearly.	800,000
Of this loan $758,000 is in the sinking fund.				
Museum Arts & Sciences.	3½g.	J & J	Jan. 1, 1925-26	200,000
do do	3½	J & J	Jan 1, 1927	92,000
do do	3½	J & J	Jan. 1, 1928	25,000
Memorial bonds.....	3½g.	J & J	Oct. 4, 1917	7,000
PARK BONDS—				
East Side Park.....	4	J & J	Jan. 1, 1914	50,000
Prospect Park.....	7	J & J	July 1, 1915	6,561,000
do do	7	J & J	July 1, 1916	134,000
do do	7	J & J	Jan. 1, 1917	500,000
do do	7	J & J	Jan. 1, 1918	410,000
do do	6	J & J	July 1, 1924	1,092,000
Park purchase bonds....	3	J & J	Jan. 1, 1912-'18	650,000
Park improvement.....	4	J & J	Jan. 1, 1909-'10	100,000
do do	3½	J & J	Jan. 1, 1911-'12	s.f.100,000
do do	3½g	J & J	July 1, 1913	s.f.40,000
Road bonds.....	3½g	J & J	Jan. 1, 1917	s.f.55,000
Public Library.....	3½g	J & J	Jan. 1, 1937	5,000
Re-indexing Bonds—				
Con. gold stock.....	3½	J & J	Jan. 1, 1927	s.f.52,500
do do	3½g	J & J	Jan.1, '11-'12	134,500
do do	3½	J & J	Jan. 1, 1927	s.f.84,000
SEWER BONDS:				
Sewerage fund.....¶	4	J & J	Jan. 1, 1899	s.f.30,000
do	3½g	J & J	Jan. 1, 1900	12,000
do	3½g	J & J	May 1, 1901	24,000
Sewer	3½g	J & J	Aug. 6, 1916	s.f.40,000
do Con. g. stock.....	3½	J & J	Jan. 1, 1925	250,000
do	3½	J & J	Jan. 1, 1936	75,000
do	3½g	J & J	Jan. 1, 1936	100,000
do	3½	F & A	Jan. 1, 1937	50,000
Sewerage, Flatb. S. Asca.¶	3½	J & J	Aug. 1, 1900	s.f.10,000
do do ¶	3½g.	F & A	Aug 1, 1900-'06 $5,000 yearly.	35,000
Of this loan $15,000 is in the sinking fund.				
do do	3½	F & A	Aug. 1, 1907-'10 $10,000 yearly.	40,000
do do Bonds¶	3½	F & A	Aug. 1, 1910-'11	2,000
do do ¶	3½	F & A	Aug. 1, 1912-13	12,000
do do ¶	3½	F & A	Aug. 1, 1914-19	36,000
do do ¶	3½	F & A	Aug. 1, 1920	6,000
do do	3½g.	F & A	Aug. 1, 1911-1914 $7,000 yearly.	35,000
do do	3½g	F & A	Aug. 1, 1921-1928 $9,000 yearly.	70,000
Sew'e fund Knick. Av. se'r	3½	J & J	July 2, '99, to 1905 $29,000 yearly.	198,000
do do	3	J & J	July 1, 1906 & '07	49,161
Main sewer relief, etc....	3	J & J	July 1, 1908	s.f.90,000
do do	3	J & J	July 1, 1922	s.f.117,000

Borough of Brooklyn—City of Brooklyn.—(*Con.*)

LOAN— NAME AND PURPOSE	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
SEWER BONDS—(Con.)				
Main sewer relief, etc...	3½	J & J	1933	s.f.$50,000
do do	3	J & J	July1,1923,to '26 $100,000 yearly.	400,000
do do	3½	J & J	1922 to 1927	643,000
Of this loan $250,000 is in the sinking fund.				
do do	4	J & J	1931 & 1932	200,000
Auxiliary (con. g. stk.)	3½	J & J	Jan. 1, 1925	58,000
do do	3½g.	J & J	Jan. 1, 1936	168,000
do do	3½g	J & J	Jan. 1, 1936	50,000
Twenty-sixth and adjacent wards.....	4	J & J	1917-'19	250,000
do do	4	J & J	1920-'23	400,000
do do	4	J & J	Jan. 1, 1926	100,000
do do	3½	J & J	Jan. 1, 1915-'16	200,000
do do	3½g.	J & J	Jan. 1, 1918	45,000
do do 1892	3½	J & J	Jan. 1, '24-'25	150,000
do do	3½	J & J	Jan. 1, 1925	50,000
do do	3½g.	J & J	Jan. 1, 1927	100,000
do do	3g.	J & J	Jan. 1, 1914	149,000
SITE AND BUILDING LOANS:				
Fourth Precinct station..	3	J & J	Jan.1,'00, to 1903 $5,000 yearly.	s.f.25,000
Memorial monument....	3½g.	J & J	Jan. 1, 1924 to '27 $10,000 yearly.	40,000
do Warren Pedestal	3½g.	J & J	Jan. 1, 1906	s.f.4,000
Municipal site.....	3	J & J	July1,1914-'15&'16	s.f.265,000
Public market.....	4	J & J	Jan.1,1920,to '23	1,209,000
do do	3½g.	J & J	Jan. 1, 1924	90,000
do do .....¶	3	J & J	Jan. 1, 1917,'18 &'19	750,000
Public site and const'ct'n	3	J & J	July1,1920,to '24 $100,000 yearly.	500,000
Of this loan $370,000 is in sinking fund.				
School building.....	4	J & J	Jan. 1, 1920	100,000
do do	4	J & J	Jan. 1, 1920 to '22	250,000
do do ....1892¶	3½	J & J	Jan. 1, 1918	100,000
do do ....1892¶	3½	J & J	Jan. 1, 1919	100,000
do do	3½	J & J	Jan. 1, 1923	40,000
do do	3½	J & J	Jan. 1, 1923-'24	s.f.200,000
do do	3½	J & J	Jan. 1, 1925	s.f.18,000
do do 1894	3½g.	J & J	Jan. 1, 1925	32,000
do do 1894	3½g.	J & J	Jan. 1, 1924-26	250,000
do do . 1895	3½g.	J & J	Jan. 1, 1935	218,000
do do	3½g.	J & J	Jan. 1, 1936	232,000
do do 1895	3½g.	J & J	Jan. 1, 1936	s f 100,000
do do .....¶	3	J & J	1917-1921	266,000
Of this loan $162,000 is in the sinking fund.				
do do	3½g.	J & J	Jan. 1, 1937	250,000
do do	3½g.	J & J	Jan. 1, 1937	90,000
Sold're' and sail're' mon't	3	J & J	15,000 yrly to'00 20,000 to 1905.	s f 130,000
do do	4	J & J	June, 1925	100,000
Station house.....	4	J & J	Sept. 14, 1904	50,000
do do	3½	J & J	Jan. 21, 1905	s.f.14,000
do do	3½	J & D	Dec. 17, 1905	s.f.11,000
do do	3½	J & J	Mar. 16, 1906	s.f.10,000
do do	3½g.	J & J	May 1, 1906	39,000
do do	3½g.	J & J	Oct. 29, 1906	s.f.4,000
WALLABOUT MARKET—				
do Con. stock.	3½	J & J	Jan. 1, 1903	s.f.10,000
do Con. stock.	3½	J & J	Jan. 1, 1925	s.f.25,000
do do	3½g.	J & J	Jan. 1, 1925	15,000
do do bonds.	3½g.	J & J	Nov. 10, 1921	25,000
do do	3½g.	J & J	Oct. 4, 1917	20,000
WALLABOUT BONDS—				
do do	3½g.	J & J	Jan. 1, 1925	s.f.70,000
do do	3½g.	J & J	Jan. 1, 1926	65,000
do do	3½g.	J & J	Jan. 1, 1926	190,000
Con. g. Leonard St. imp. stk.	3½g.	J & J	Jan. 1, 1937	70,000
WATER BONDS—				
Water bonds.....	7	J & J	Jan. 1, 1904	287,000
do do	7	J & J	Jan. 1, 1906	60,000
do do	7	J & J	Jan. 1, 1909	87,000
do do	7	J & J	July 1, 1909	100,000
do do	7	J & J	Jan. 1, 1910	341,000
do do	7	J & J	July 1, 1910	97,000
do do	7	J & J	July 1, 1912	97,000
do do	6	J & J	July 1, 1899	2,'15,000
do do	6	J & J	Jan. 1, 1902	1,229,000
do do	6	J & J	Jan. 1, 1904	260,000
do do	6	J & J	Jan. 1, 1906	30,000
do do	6	J & J	Jan. 1, 1907	445,000
do do	6	J & J	Jan. 1, 1909	100,000
do do	4	J & J	1910 to 1914	4,094,000
do do 1892	3½	J & J	Jan. 1, 1911	400,000
do do 1892	3½	J & J	Jan. 1, 1912	1,500,000
do do	3½g	J & J	1913	30,000
do do	3½g	J & J	Mar., 1916	205,855
do do	3½g	J & J	Aug. 6, 1916	10,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1925	350,000
do do	3½	J & J	May 21, 1917	16,500
do do	3½	J & J	Jan. 1, 1937	375,000
do do	3½	J & J	Jan. 1, 1936	350,000
do do	3½g	J & J	Jan. 1, 1937	750,000
do do	3	J & J	Jan. 1, 1905 & '06	1,000,000
do do	3	J & J	July 1, 1908	500,000
do do	3	J & J	Jan. 1, 1909	600,000
do do	3	J & J	Jan. 1, 1912	125,000
do do	3	J & J	Jan. 1, 1913	420,000
do do Con. g. stk.	3½	J & J	Jan. 1, 1937	110,000

SINKING FUND.—The sinking fund is invested in the city's own bonds, those issues marked with "s. f." in the table above being held entirely by this fund.

TAX FREE.—Certain loans of the city of Brooklyn are exempt from taxation, and where the fact is known to us we have added a paragraph mark (¶) to the title of the loan.

INTEREST.—Interest is payable by the city of New York, but arrangements will be made to pay coupons at a local bank in Brooklyn.

ASSESSED VALUATION.—(Old city of Brooklyn.) There was no assessment or tax in 1898.

Years.	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1897.....	$570,107,742	$33,688,721	$603,796,463	$28·31
1895.....	540,359,686	23,627,446	563,987,132	27·40
1890.....	430,911,794	21,846,807	452,758,601	25·80
1885.....	311,308,060	19,375,702	330,683,762	29·00
1880.....	223,620,197	11,215,794	234,835,991	26·90

POPULATION.—In 1892 population of the old city of Brooklyn was 957,163; in 1890 it was 806,343; in 1880 it was 566,653. In 1897 (estimated) 1,189,000.

GRAVESEND.

Gravesend was annexed to the city of Brooklyn in 1894. The debt Jan. 1, 1899, was $1,396,898, not including $148,000 of local improvement bonds in litigation.

Borough of Brooklyn.—Gravesend—(*Con.*)

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, $236,000....	May 20, 1906
4½s, J&J, 66,000.....	1918-1927
($6,600 yearly on Jan. 2.)	
3·65s, J&J, $20,000.....	1918-1927
($2,000 yearly on Oct. 4.)	
3½s, J&J, $83,000.....	1919-1928
(Part yearly on July 2.)	
5s, J&J, $60,000.....	1921-1930
($6,000 yearly on July 2)	
5s, J&J, $30,000	1922-1931
($3,000 yearly on July 2.)	
5s, J&J, $70,000	1923 1932
($7,000 yearly on July 2.)	
5s, J&J, $280,000.....	1921-1930
($28,000 yearly on July 2.)	
5s, J&J, $21,000.....	1922-1931
SEWER BONDS—(Con.)—	
5s, J&J, 40,000.....	1923-1931
($5,000 yearly on July 2.)	
IMPROVEMENT BONDS—	
5s, J&J, $330,000.....	July 1, 1933
5s, J&J, 127,000.....	Jan. 1, 1934
5s, J&J, 148,000....	*July 1, 1934
SCHOOL BONDS—	
6s, Jan., $20,000.....	1900-1904
($4,000 yearly on Jan. 6.)	
6s, Sept., $7,500.....	1899-1903
(Part yearly on Sept. 15.)	
NEW UTRECHT AND GRAVESEND JOINT BONDS—	
5s, J&J, $2,398.....	Jan. 10, 1899

Bonded debt Jan.1,'99..$1,396,898

*Issue questioned.

FLATBUSH.

Flatbush was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
SCHOOL BONDS—	
6s, Mar., $5,000.....	1900-1904
($1,000 yearly on Mar. 10.)	
ASSESSMENT BONDS—	
3½s, M&N, $50,000.....	1899-1909
($5,000 yearly on Nov. 1.)	
4s, M&N, $200,000.....	1900-1909
($20,000 yearly on Nov. 1.)	
SEWER BONDS—	
3½s, J&J, $130,000.....	1899-1911
($10,000 yearly on July 15.)	
3½s, J&J, $75,000.....	1912-1928
(Part yearly on July 15.)	
SEWER BONDS—(Con.)	
4s, J&J, $270,000.....	1899-1928
($9,000 yearly on July 15.)	
3½s, M&N, $55,000.....	1899-1909
($5,000 yearly on Nov. 1.)	
4s, M&N, $110,000... ..	1899-1909
($10,000 yearly on Nov. 1.)	
4s, M&N, $11,000.....	1899-1909
($1,000 yearly on Nov. 1.)	
3½s, F&A, $4,000.....	1899-1904
($500 yearly on Aug. 1, except in 1898, 1901 & 1904, when $1,000 mature.)	

Bonded debt Jan. 1, 1899.$911,000

FLATLANDS.

This town was annexed to the city of Brooklyn on January 1, 1896.

LOANS—	When Due.
STREET AND GRADING BONDS—	
6s, M&N, $8,321.....	May, 1899
6s, J&D, 8,363.....	Dec., 1899
5s, M&N, 9,000.....	1899-1900
($4,500 yearly on Mar. 20.)	
POLICE BONDS—	
5s, M&N, $15,300....	May 29, 1903

Bonded debt Jan. 1, '99....$40,985

NEW LOTS.

New Lots was annexed to the city of Brooklyn in 1899.

LOANS—	When Due.
4s, J&J, $500,000.....	1906-1925
(*25,000 yearly on July 15.)	

Bonded debt Jan. 1, '99..$500,000

NEW UTRECHT.

New Utrecht was annexed to the city of Brooklyn in 1894.

LOANS—	When Due.
FLAGGING BONDS—	
5s, J&J, $2,810.....	1899-1900
(1,405 yearly on July 25.)	
5s, F&A, $4,600	1899-1901
($3,200 yearly on Aug. 15.)	
5s, J&D, $3,500.....	June 1, 1899
5s, M&S, 6,584...	1899-1902
($1,646 yearly on Sept. 20.)	
5s, J&D, $15,120.....	1899-1904
($2,520 yearly on June 20.)	
SCHOOL BONDS—	
5s, Feb. . , $3,600.....	1900-1901
($1,800 yearly on Feb. 1.)	
5s, J&J, $7,200	1899-1902
($1,800 yearly July 1.)	
6s, Mar. .., $2,000.....	1900-1901
($1,000 yearly on Mar. 28.)	
STREET IMPROVEMENT BONDS—	
5s, J&J, $500,000.....	1905-1954
($10,000 yearly on Jan. 1.)	
SEWER BONDS—	
5s, J&J, $42,720..... ..	1899-1904
($7,120 yearly on July 10.)	
5s, J&J. $5,680.....	1899-1908
($568 yearly on Jan. 15.)	
IMPROVEMENT BONDS—	
5s, J&J, $40,000	1899-1906
($5,000 yearly on Jan. 5.)	
5s, J&J, $22,500.....	1899-1907
($2,500 yearly on Jan. 5.)	

Bonded debt Jan. 1, '99..$664,114

COUNTY OF KINGS.

Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.]

LOANS—	When Due.
BUILDING IMPROVEMENT—	
4s, ... $250,000..	May 1,'10 to '19
($25,000 due yearly.)	
COUNTY FARM—	
4s, $150,000.....	May 1, 1899
4s, 175,000.....	" 1903
4s, 325,000.....	" 1904
4s, 32,000.....	" 1905
4s, 32,000.....	" 1906
4s, 119,000.....	" 1907
4s, 119,000.....	" 1908
4s, 115,000.....	" 1909
4s, 115,000.....	" 1910
4s, 119,000.....	" 1911
4s, 119,000.....	" 1912
4s, 119,000.....	" 1913
3½s, 100,000.....	" 1901
3½s, 325,000.....	" 1902
3½s, 325,000.....	" 1903
3½s, 325,000.....	" 1904
3½s, 325,000.....	" 1905
3½s, 100,000.....	" 1906
3½s, 100,000.....	" 1914
3s, 200,000.....	" 1900
DRIVEWAY & PARKWAY—	
4s, ... $1,500,000.	July 1,'00 to'14
($100,000 due yearly.)	
4s, ... $50,000....	July 1, 1915
4s, ... 1,800,000.	July 1,'16 to'33
($100,000 due yearly.)	
4s, ... $250,000.	Jan. 1,'01 to '05
($50,000 due yearly.)	
HALL OF RECORDS—	
4s, $28,000	May 1, 1899
4s, 54,000	" 1900
4s, 54,000.....	" 1901
PARK FUND LOAN—	
4s, ... $60,000....	May 1, 1905
4s, ... 1,950,000.	May 1,'06 to'44
($50,000 due yearly.)	
4s, ... 400,000.	July 1,'33 to'40
REFUNDING LOAN—	
4s, $121,000	May 1, 1900
4s, 121,000.....	" 1901
4s, 119,000.....	" 1902
4s, 119,000.....	" 1903
4s, 197,000.....	" 1905
4s, 197,000.....	" 1906
4s, 100,000.....	" 1907
4s, 100,000.....	" 1908
4s, 204,000.....	" 1909
4s, 204,000.....	" 1910
3½s, 121,500.....	" 1902
3½s, 121,500.....	" 1903
3½s, 130,000.....	" 1918
3s, 180,000.....	" 1915
STATE TAX LOAN—	
4s, $119,000.....	May 1, 1904
STREET IMPROVEMENTS—	
4s, ... $500,000..	July 1,'15 to '19
($100,000 due yearly.)	
4s, ... $1,050,000.	July 1,'20 to'26
($150,000 due yearly.)	

CERTIFICATES OF INDEBTEDNESS.

LOANS—	When Due.
ARMORY—(13th Regiment.)	
4s, $60,000.....	May 1, 1899
4s, 10,000.....	" 1900
4s, 60,000.....	" 1901
4s, 10,000.....	" 1902
4s, 60,000.....	" 1903
4s, 10,000.....	" 1904
4s, 60,000.....	" 1905
4s, 10,000.....	" 1906
4s, 60,000.....	" 1907
4s, 80,000.....	" 1909
ARMORY—(14th Regiment.)	
4s, $270,000.	May 1, 1899 to 1907
($30,000 due yearly.)	
4s, $60,000	May 1, 1908
COUNTY RECORDS—	
4s, $18,000.....	Nov. 1, 1905
4s, 25,000.....	Jan. 1, 1900
4s, 35,000.....	Jan. 1, 1905
4s, 99,000.....	July 1, 1907
4s, 9,393.....	Jan. 1, 1901

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of Kings County in each of the years named.

	Jan. 1, '99.	Jan. 1, '98.	Mar. 26, '97.	Mar. 27, '96.
Total debt.....	$14,575,393	$14,851,893	$15,103,393	$16,155,839

BOROUGH OF QUEENS.

COUNTY OF QUEENS.

The amount of the outstanding bonds of the county of Queens and of the town of Hempstead and school districts therein which will be chargeable to the city of New York has not yet been judicially determined. The debt of these places is given under separate heads elsewhere.

Borough of Queens.—*(Con.)*

LONG ISLAND CITY.

This was formerly a city in Queens County.

LOANS— *When Due.*

NEWTOWN FUNDED DEBT—
7s, F&A, $22,500.Feb. 1,'00-'01 ($20,000 yearly.)
NEWTOWN (refunded debt)—
7s, F&A, $64,000.Feb. 1,'08-'11 ($16,000 yearly.)
6s, F&A, $112,500.Feb. 1,'13-'19 (Part each year.
4s, F&A, $16,000.Feb. 1, 1920
WATER LOAN (funded)—
7s, M&S, $107,000.Sept.1,'99-'04 ($20,000 yearly.)
REFUNDING WATER LOAN—
6s A&O, $47,000.Oct. 1, '11-'14 (Part each year.)
5s, M&S, $37,500.Sept.1,'18-'19 ($15,000 each year)
5s, ..., $37,500.....'23-'25
4s, M&S, 45,000.Sept. 1, 1920
WATER LOAN—
3½s, M&N, $21,500.May 1, 1920
3½s, ..., 18,500.....
4½s, ..., 19,000.Oct. 7, 1915
FIRE DEPARTMENT BONDS
7s, M&S, $20,000.Sept. 1, 1902
4½s, ..., 35,000.....1924
SURVEY & MAP BONDS (ref'd'g)
5s, J&J, $57,500.July 1,'18-'21
PUBLIC SCHOOL BONDS—
4½s, M&S, $220,000 1912
4½s, M&S, 122,000. 1912
ENGINE HOUSE BONDS—
5s, J&D, $15,000.June 1, 1909
FUNDED DEBT BONDS—
4½s, A&O, $111,500 1913
4½s, ..., 96,000. 1918

STATION HOUSE BONDS—
5s, ..., $15,000.....
GENERAL IMPROVEM. BONDS—
4½s, M&N, $34,000.May 1, 1899
4½s, M&S, 145,500.Sept. 1, 1899
4½s, M&S, 44,000.Sept. 1, 1905
4½s, M&S, 31,500.Sept. 1, 1906
4½s, M&S, 50,000.Sept. 1, 1909
4½s, M&S, 22,000.Sept. 1, 1914
4½s, M&S, 364,500.1915 to 1921 ($50,000 due yearly.)
4½s, ..., 394,000.....
4½s, ..., 89,500.....
4½s, ..., 5,000.Dec. 31, 1907
4½s, ..., 6,000.....
STREET IMPROVEM. BONDS—
4½s, M&N, $99,500. May, 1911
4½s, M&N, 317,000 Nov.1,'99-'02 ($81,500 due yearly.)
4½s, M&N,$130,500.Mar. 1, 1913
REVENUE BONDS*—
5s, M&N,$103,500. 1903
..., ..., 2,000.....
4½s, M&N, 9,500.Nov. 1, 1899
4½s, J&J, 80,000.July 1, 1902
4s, M&N, 77,000.May 1, 1910
4½s, ..., 43,000. 1903
4½s, ..., 50,000.....
4½s, A&O, 10,000.Apr. 1, 1904
4s, J&D, 20,500.June 1, 1900
5s, M&S, 50,000.Sept. 1, 1901
4½s, M&S, 50,000. 1905
4½s, ..., 125,000.May 1, 1907
4½s, ..., 70,000.Aug. 1, 1907
4½s, ..., 105,000.Apr. 15, 1906
Bonded debt Jan. 1,'98.$3,927,000
Water debt (included).. 356,000
Tax certs. (additional). 536,000

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.
(*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents

PAR VALUE.—Bonds are in $1,000 and $500 pieces.

INTEREST is payable by the city of New York. Arrangements will be made to pay coupons at a local bank.

TOWN OF FLUSHING.

LOANS— *When Due.*

ROAD BONDS—
4s, ..., $50,000....1900 to 1909
4s, ..., 29,000....1907 to 1921
5s, ..., 20,000....1899 to 1918
DRAINAGE BONDS—
5s. ....., $5,000....1899 to 1903

BRIDGE BONDS—
5s, ..., $6,000....1899 to 1902
5s, ..., 11,000....1899 to 1909
4s, ..., 12,500....1901 to 1906
REFUNDING BONDS—
6s, ..., $3,500.... 1899
CAUSEWAY BONDS—
4s, ..., $9,000....1900 to 1908

TOWN OF FLUSHING SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
5s, ..., $100.... 1899
5s, ..., 300....1899 to 1901
5s, ..., 2,000....1899 to 1902
5s, ..., 3,500....1903 to 1906
DISTRICT NO. 2—
5s, ..., $7,500....1899 to 1903
5s, ..., 16,000....1901 to 1916
DISTRICT NO. 3—
5s, ..., $2,500....1899 to 1906
DISTRICT NO. 4—
5s, ..., $5,000....1901 to 1910
5s, ..., 2,500....1911 to 1915

DISTRICT NO. 5—
4s, F&A, $93,500....1907 to 1925 ($5,000 annually to 1924 inc. and $3,500 in 1925.)
4s, M&S, $1,000.....Sept. 30, 1907
4s, M&S, 44,000.....Sept. 30, 1908 ($2,000 yearly to Sept. 30, 1929.)
7s, A&O, $15,000.... 1899-1907 ($2,000 payable y'rly on Sept. 30.)
4s, M&S, $10,000....Sept. 30, 1930 (part due y'rly) to Sept. 30, 1934
DISTRICT NO. 7—
4s, ..., $50,000....1917 to 1936
4s, ..., 20,000....1937 to 1944

VILLAGE COLLEGE POINT—TOWN OF FLUSHING.

LOANS— *When Due.*

IMPROVEMENT BONDS—
7s, J&D, $3,000.....Dec. 1, 1899
3½s, ..., $115,000.....1902-1926 ($4,600 annually.)
4s, ..., $45,000.....1902-1916 ($3,000 yearly Dec.)

WATER BONDS—
7s, J&J, $164,000.....1899-1913 ($11,000, due yearly on July 1.)
4s, J&J, 22,000.....1914-1915
4s, J&J, 11,000.....July, 1916
4s, J&J, 11,000.....July, 1917
4s, ..., 25,000.....1937
Bonded debt Jan. 1,1898.$417,000

VILLAGE OF FLUSHING—TOWN OF FLUSHING.

LOANS— *When Due.*

ASSESSMENT BONDS—
5s&6s,.. $26,000.....Part yearly
FUNDING BONDS—1892-3-4—
4s, ... $8,500.....1899-1915
4s, A&O, 14,000.....1899-1912 ($1,000 due yearly on April 1.)
4s, A&O, $21,000.....1899-1919
STREET BONDS—
4s, M&N, $8,000.....Nov. 1, 1899 ($4,000 due yearly) to Nov. 1, 1900
4s, M&N, $36,000.....Nov. 1, 1901 ($4,000 due y'rly) to Nov. 1, 1909

STREET BONDS—(Con.)—
4s, M&N, $34,000.....May 1, 1910 ($4,000 due yearly) to May 1, 1917
4s, A&O, 120,000....Oct. 1, 1919 ($4,000 due yearly) to Oct. 1, 1948
WATER BONDS—
7s, A&O, $125,000.....1903
5s, A&O, 23,000.....1909
5s, A&O, 20,000.....1914
4s, J&D, 34,000.....1899-1932 ($1,000 annually.)
Bonded debt Jan. 1, '98..$514,655

VILLAGE OF WHITESTONE—TOWN OF FLUSHING.

LOANS— *When Due.*

WATER BONDS—
4½s, ..., $30,000.... 1922
4½s, ..., 20,000.... 1912
4½s, ..., 22,000.... 1922
4½s, ..., 7,500.... 1924
4½s, ..., 3,000....1913 to 1918
SEWER BONDS—
..... $13,721.....1899-'07

ACCR'D INDEBTEDNESS BONDS—
6s, ..., $500.... 1899
4s, ..., 5,000....1902 to 1911
FIRE DEPT. BONDS—
6s, ..., $1,800....1899 to 1904
IMPROVEMENT BONDS—
5s, ..., $50,000....1906 to 1921
5s, ..., 50,000....1911 to 1926

TOWN OF HEMPSTEAD.

The amount of the outstanding bonds of the town of Hempstead and also the school districts therein (except those below) which will be chargeable to the city of New York has not yet been judicially determined. (See debt under separate heads elsewhere.)

TOWN OF HEMPSTEAD SCHOOL DISTRICTS.

(See note above under Hempstead.)

LOANS— *When Due.*

DISTRICT NO. 18—
5s, ..., $7,000.... 1913
5s, ..., 5,000.... 1918
5s, ..., 22,000....1917 to 1938

DISTRICT NO. 27—
5s, ..., $17,000....1917 to 1933
DISTRICT NO. 23—
5s, ..., $14,000....1899 to 1912
5s, ..., 80,000....1900 to 1979
5s, ..., 65,000....1937 to 1949

Borough of Queens.—*(Con.)*

VILLAGE OF ARVERNE-BY-THE SEA—TOWN OF HEMPSTEAD.

LOANS— *When Due.*

DRAINAGE BONDS—
5s, ..., $5,000....1915 to 1919
5s, ..., 3,000....1920 to 1921
5s, ..., 3,000....1921 to 1922
5s, ..., 3,000....1921 to 1922

BUILDING BONDS—
5s, ..., $8,000....1917 to 1924
IMPROVEMENT BONDS—
5s. ....., $40,000 ...1920 to 1927
5s, ..., 60,000....1920 to 1923
5s, ..., 4,000 ...1920 to 1923
5s, ..., 40,000....1920 to 1923

VILLAGE OF FAR ROCKAWAY—TOWN OF HEMPSTEAD.

LOANS— *When Due.*

IMPROVEMENT BONDS—
5s, J&J, $61,000.....Jan. 1, 1922
5s, J&J, $23,000.....1899 to 1921 ($1,000 annually.)
5s, J&D, $13,000.....1899 to 1911 ($1,000 annually.)
4s, J&J, $15,000.....1902 to 1916 ($1,000 annually on Jan. 1.)

IMPROVEMENT BONDS—(Con.)
4s, ..., $19,000.....1899 to 1917
4s, ..., 15,000.....June 1, 1918
SEWER BONDS—
5s, J&J, $75,000.....Jan. 1, 1916
5s, J&J, 35,000.....Jan. 1, 1917
3½s, J&J, 50,000.....1901-1925 ($2,000 yearly on Jan. 1.)

VILLAGE OF ROCKAWAY BEACH—TOWN OF HEMPSTEAD.

Street Improvement Bonds—5s. ....., 1902 to 1920.....$57,000

TOWN OF JAMAICA.

LOANS— *When Due.*

SCHOOL BONDS—
4s, ..., $2,000.... 1899

ROAD BONDS—
4s, ..., $450,000.... 1926

VILLAGE OF JAMAICA—TOWN OF JAMAICA.

SEWER BONDS—
..., ..., $150,000.... 1917

STREET BONDS—
..., ..., $350,000.... 1917-1936

TOWN OF JAMAICA SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
4½s, ..., $35,000....1927 to 1976
DISTRICT NO. 2—
5s, ..., $2,500....1905 to 1907
DISTRICT NO. 3—
5s, ..., $14,000....1904 to 1914
DISTRICT NO. 4—
4s, ..., 100,000....1900 to 1949
5s, ..., 10,000....1900 to 1919
DISTRICT NO. 5—
4s, ..., $10,000....1899 to 1908
DISTRICT NO. 6—
6s, ..., $6,000....1899 to 1922
5s, ..., 12,000....1917 to 1928
5s, ..., 4,000....1930 to 1933
DISTRICT NO. 7—
4s, ..., $6,700....1899 to 1904

DISTRICT NO. 7—(Con.)
4s, ..., 39,000....1899 to 1937
4s, ..., $25,000....1900 to 1924
4s, ..., 20,000....1910 to 1929
5s, ..., 88,000....1910 to 1953
5s, ..., 125,000....1950 to 1974
DISTRICT NO. 8—
5s, ..., $20,000....1909 to 1918
4s, ..., 18,000....1919 to 1927
5s, ..., 75,000....1930 to 1954
DISTRICT NO. 9—
6s, ..., $1,000....1899 to 1902
DISTRICT NO. 10—
5s, ..., $6,000....1899 to 1910
5s, ..., 1,500 ...1911 to 1913
5s, ..., 2,000....1925 to 1928
DISTRICT NO. 11—
5s, ..., $7,000....1900 to 1913

VILLAGE OF RICHMOND HILL—TOWN OF JAMAICA.

LOANS— *When Due.*

STREET AND SIDEWALK BONDS—
4s, ..., $50,000....1926 to 1935
4s, ..., 70,000 .. 1937 to 1950
4s, ..., 130,000....1952 to 1981

VILLAGE HALL BONDS—
4s, ..., $100,000....1916 to 1925
FIRE BONDS—
4s, ..., $5,000....1921 to 1925

TOWN OF NEWTOWN.

LOANS— *When Due.*

ROAD BONDS—
4½s, ..., $20,000.... 1927
4s, ..., 47,000....1913 to 1917
4½s, ... , 600,000.... 1927
BRIDGE BONDS—
5s, ..., $6,000....1899 to 1902
4s, ..., 2,500.... 1901
4s, ..., 10,000....1902 to 1906

CAUSEWAY BONDS—
4s, ..., $10,000 1906
REFUNDING BONDS—
6s, ..., $20,000....1901 & 1902
5s, ..., 128,000....1903 to 1914
5s, ..., 35 000 ... 1908
4s, ..., 88,000....1909 to 1912
4s, ..., 16,000....1899 to 1914

NEWTOWN SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
4s, ..., $13,000....1901 to 1927
4s, ..., 15,000 ...1913 to 1927
DISTRICT NO. 2—
5s, ..., $1,000.... 1899
5s, ..., 1,500....1900 to 1902
5s, ..., 6,000....1901 to 1903
5s, ..., 15,000....1904 to 1918
5s, ..., 15,000....1904 to 1918
5s, ..., 6,000....1919 to 1924
DISTRICT NO. 3—
5s, ..., $10,400....1899 to 1914
5s, ..., 8,000....1910 to 1917
DISTRICT NO. 4—
5s, ..., $11,200....1899 to 1926
DISTRICT NO. 5—
5s, ..., $6,000....1899 to 1910
4½s, ..., 4,000....1910 to 1913

DISTRICT NO. 6—
5s, ..., $1,350... 1899 to 1901
DISTRICT NO. 7—
5s, ..., $3,000....1899 to 1913
DISTRICT NO. 9—
5s. ....., $22,000 ...1899 to 1920
DISTRICT NO. 10—
5s, ..., $30,000....1902 to 1921
5s, ..., 35,000....1908 to 1927
5s. ....., 19,500....1907 to 1926
DISTRICT NO 12—
5s, ..., $9,000 ...1905 to 1922
DISTRICT NO. 13—
5s, ..., $12,950....1900 to 1912
DISTRICT NO. 14—
5s, ..., $11,000....1899 to 1920
4½s, ..., 7,000....1899 to 1911
5s, ..., 35,000....1911 to 1928

BOROUGH OF RICHMOND.

COUNTY OF RICHMOND.

LOANS— *When Due.*

COUNTY BONDS—
5½s, F&A, $55,000.Aug. 1, 1899
4½s, A&O, 139,400.Apr. 30, 1899
4½s, J&J, 99,000.July 31, 1900
3½s, A&O, 40,000.Apr. 1, 1902
3½s, F&A, 50,000.Aug. 1, 1904
3½s, J&J, 63,000.July 31, 1905
3½s, F&A, 50,000.Aug. 1, 1906
3½s, F&A, 40,000.Apr. 1, 1908
3½s, J&J, 58,000.Jan. 31, 1901
3s, A&O, 50,000.Aug. 1, 1909
3s, F&A, 58,000.Aug. 1, 1910

FUNDING BONDS 1894—
4s, g., J&D, $95,000.....1914
ROAD BONDS—
5s, g., J&D, $90,000..June 1, 1919
3½s, F&A, 100,000 Aug. 1, 1915
4½s, F&A, 150,000..Aug. 1, 1916
3½s, M&N, 45,000..Nov. 1, 1917
4s, g., $35,000, g.....June, 1920
4s, g., 100,000, g.....Aug., 1920
4s, g., J&D, $168,000.June 1, 1921
4s, g., J&D, 202,000.June 1, 1922
4s, g., A&O, 230,000.Oct. 1, 1922
Total debt Jan. 1, '98.. $1,974,400

CASTLETON SCHOOL DISTRICTS.

LOANS— *When Due.*

DISTRICT NO. 1—
6s, ..., $75,000....1899 to 1913
DISTRICT NO. 2—
5s, ..., $7,300.... 1899
5s, ..., 4,000....1899 to 1900

DISTRICT NO. 3—
5s, ..., $72,000....1899 to 1922
DISTRICT NO. 4—
5s, ..., $26,000....1899 to 1911
DISTRICT NO. 5—
5s, ... $750.... 1899
4½s, ..., 6,075....1899 to 1916

VILLAGE OF EDGEWATER—TOWN OF CASTLETON.

Village Hall Bonds—4s, ... 1904.....$15,000

VILLAGE OF FORT RICHMOND—TOWN OF CASTLETON.

Boulevard Certificates of Indebtedness—6s. 1899 to 1902.....$5,952

VILLAGE OF TOTTENVILLE—TOWN OF CASTLETON.

LOANS— *When Due.*

WATER BONDS—
3½s, ..., 45,000....1902 to 1926
3½s, ..., 25,000....1902 to 1926

SEWER BONDS—
3½s, ..., $20,000 ...1902 to 1926
ROAD BONDS—
3½s, ..., 12,000....1902 to 1924

Borough of Richmond.—(Con.)

TOWN OF MIDDLETOWN.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $27,000....1899 to 1925

ROAD BONDS—
6s, ..., $5,000....1899 to 1900
5s, ..., 130,000.... 1927

MIDDLETOWN SCHOOL DISTRICTS.

LOANS— *When Due.*
DISTRICT No. 1—
5s, ..., $42,750....1899 to 1917

DISTRICT No. 2—
5s, ..., $80,000....1918 to 1944

TOWN OF NORTHFIELD.

Road Improvement Bonds—5s, ..., 1927 .....$150,000

NORTHFIELD SCHOOL DISTRICTS.

LOANS— *When Due.*
DISTRICT No. 1—
6s, ..., $400....1899 & 1900
DISTRICT No. 3—
4½s, ..., $3,131 57..1899 to 1915
DISTRICT No. 4—
6s, ..., $2,580....1899 to 1904
DISTRICT No. 5—
5s, ..., $21,000....1899 to 1920
DISTRICT No. 6—
5s, ..., $6,000.....1899 to 1900
($3,000 annually on Nov. 1.)

DISTRICT No. 6—(Con.)
5s, June, $43,000.....1901 to 1922
($2,000 annually to 1921 and $1,000 in 1922 on June 1.)
DISTRICT No. 7—
6s, ..., $2,975....1899 to 1915
DISTRICT No. 8—
4½s, ..., $1,470....1899 to 1905
DISTRICT No. 9—
5s, ..., $444 43.... 1899

TOWN OF SOUTHFIELD.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $25,800....1899 to 1932

ROAD BONDS—
5s, ..., $140,000... 1927
5s, ..., 115,000... 1927

SOUTHFIELD SCHOOL DISTRICTS.

LOANS— *When Due.*
DISTRICT No. 1—
5s, ..., $12,600 ...1899 to 1916
DISTRICT No. 2—
5s, ..., $9,600....1899 to 1914
DISTRICT No. 3—
5s, ..., $6,900....1899 to 1921
5s, ..., 1,500....1899 to 1901

DISTRICT No. 4—
5½s, ..., $370 ... 1899
5s, ..., 2,250....1899 to 1907
DISTRICT No. 5—
5s, ..., $600.... 1899
DISTRICT No. 6—
5s, ..., $3,600....1899 to 1914

TOWN OF WESTFIELD.

LOANS— *When Due.*
ROAD BONDS—
4s, ..., $35,000.... 1920

ROAD BONDS—(Con.)
5s, ..., $80,000.... 1922

WESTFIELD SCHOOL DISTRICTS.

LOANS— *When Due.*
DISTRICT No. 1—
6s, ..., $3,600....1899 to 1916
DISTRICT No 2—
6s, ..., $3,750.....1899 to 1907

DISTRICT No. 5—
6s, ..., $10,000....1900 to 1919
DISTRICT No. 6—
5s, ..., $10,000....1899 to 1914
DISTRICT No. 7—
4½s, ..., $4,500....1899 to 1907

NIAGARA FALLS.—{A. C. HASTINGS, Mayor. {S. F. ARKUSH, Clerk.

This city is in Niagara County. All bonds are tax exempt

LOANS— *When Due.*
SCHOOL BONDS—
4½s, A&O, $12,000..... 1899-1909
4s, ..., 91,000.....1910-1927
REFUNDING SCHOOL BONDS—
4s, M&N, $2,500.....Nov. 1, 1918
WATER BONDS—
7s, J&J, $14,000.....1899-1902
5s, J&J, 51,000.....1903-1916
4s, J&J, 95,000.....1901-1918
3¾s, J&J, 38,000.....1915
4½s, J&J, 6,000.....1911-1912
SEWER BONDS—
5s, J&J, $20,000.....1901-1910
4s, ..., 613,000.....1901-1917

When Due
MISCELLANEOUS BONDS—
4s, J&J, $9,000.....1914
3¾s, J&J, 9,000.....1915
CERTS. OF INDEBTEDNESS.—
5s, Var., $39,752.....1899-1905
Interest payable in New York.
Total debt Feb. 1, '99. $1,000,252
Water debt (included). 204,000
Ass'd valuation, real.. 12,953,058
Ass'd valuation, pers'l 532,050
Total valuation 1898.. 13,485,108
Assessment about ⅔ real value.
Total tax (per $1,000) '98.$23·933
Population in 1899 (est.)...22,000

NO. HEMPSTEAD.—M. S. WOOD, Clerk.

This town is in Nassau County.

LOANS— *When Due.*
4s, J&J, $54,000...Dec.1899-1925
4s, J&J, 11,000..July.1899-1909
4s, J&J, 4,500.July 1.1910-1914
4s, J&J, 54,000.July 1.1899-1926
($1,000 yearly to 1925 and $27,000 in 1926.)

Bonded debt July 31,'97. $127,500
Assessed valuation 1897.4,788,775
Population in 1897 (est.).....9,000
Population in 1890.....8,134

N. TONAWANDA.—{W. COOK OILLE, Mayor. {H. M. STOCUM, Treasurer.

This city is in Niagara County.

LOANS— *When Due.*
PAVING BONDS—
6s, J&D, $24,750.....1899 to 1903
($4,950 due yearly.)
5s, M&S, $46,000.....Sept. 1
Part yearly after 1896.
SEWER BONDS—
5s, J&J, $60,000.....Nov.15,1907
($5,000 due yearly.)
4s, J&J, $101,000.....Jan. 1, 1900
($3,000 due yearly.)

MARKET BONDS—
5s, A&O, $10,000....Oct. 23, 1912
WATER BONDS.
4s, ..., $275,000.....
4½s, ..., 125,000.....
Bonded debt Jan. 1, '98. $246,600
Water debt, additional.. 400,000
Tax valuation 1897.....6,302,704
Assessment about ½ actual value.
Village tax (per $1,000)'97..$12·28
Population in 1890 was.....4,793
Population 1897 (est.).....9,000

INTEREST on the sewer bonds and paving 6s is payable at the Chase Nat'l Bank; on the paving 5s at the Bank of America, N.Y.City.

NORTH TONAWANDA SCHOOL DISTRICT NO. 1.—A portion of the city's territory; has a bonded debt of $63,000.

OGDENSBURG.—{EDGAR A. NEWELL, Mayor. {WM. M. STEPHENS, Treasurer.

This city is in St. Lawrence County.

LOANS— *When Due.*
HIGHWAY BONDS 1893—
4s, A&O, $10,000.....1899-1903
($2,000 due yearly on May 1.)
4s, A&O, $2,000.May 1, 1904-5
4s, A&O, 36,000...1906 to 1923
($2,000 due yearly on May 1.)
3½s, A&O, $2,000.May 1, 1904-5
SCHOOL BONDS—
4s, J&J, $33,250.....1899-1917
($1,750 annually on July 1.)
WATER-WORKS BONDS—
3½s, M&N, $30,000.....1899-1908
($3,000 due yearly on May 30.)
3½s, M&N, $40,000.....1909-1918
($4,000 due yearly on May 30.)

LOANS— *When Due.*
WATER WORKS BONDS—(Con.)
3½s, F&A, $24,000..Aug.1,'99-'10
4s, J&J, 38,000..July 1,'99 '17
($2,000 yearly.)
4s, J&J, $33,250.....July 1, 1899
($1,750 due yearly) to July 1, 1917
Total debt Feb. 1,'99.... $259,000
Water debt (included)... 140,750
Tax valuation, real.....3,399,725
Tax valuation, personal. 750,900
Total valuation 1898....4,150,625
Assessment about 3-5 actual value.
Total tax (per $1,000) '98..$18·00
Population in 1897 (est.)...14,700
Population in 1890 was.....11,662

INTEREST is payable at the Ogdensburg Bank.

TAX FREE.—All bonds are exempt from city taxes.

OLEAN.—{G. HOWARD STRONG, Mayor. {CHAS. KEENAN, Clerk.

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

LOANS— *When Due.*
CITY BUILDING—
4½s, A&O, $10,000.....1899-1908
($1,000 due yearly on Oct. 1.)
PAVING BONDS—
5s, July, $8,000.....1899-1904
($1,400 due yearly on July 1.)
5s, Nov. $25,800.....1899-1904
($4,300 due yearly on Nov. 1.)
4s, F&A, $26,500.....1900-1906
($3,850 yearly on April 15.)
4s, F&A, $15,200.....1900-1907
($1,900 due yearly on Feb. 1.)

SEWER BONDS—
5s, J&J, $6,900.....1899-1901
($2,300 due yearly on July 2.)
4s, J&J. 35,000.... ..1912-1918
($5,000 due yearly on Jan. 1.)
WATER WORKS BONDS—
4½s, J&J, $59,000.....1898-1903
4½s, J&J, 12,500.....1909-1914
Total debt Mar. 1, 1899.. $202,750
Water debt (included)... 71,500
Total valuation 1898....3,540,670
Assessment about actual value.
Total tax (per $1,000) '98.. $10·20
Population in 1899 (est.)... 11,600
Population in 1890 was.... 7,358

For debts of Olean School Districts see "Additional Statements" at end of New York State.

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEONTA.—{JOHN W. BREWER, President. {B. W. HOYE, Clerk.

This village is in Otsego County.

LOANS— *When Due.*
4s, ..., $7,000.....Jan. 1, 1900
($1,000 due y'rly) to Jan. 1, 1906
3½s, ..., $20,000..July 13, 1900
($1,000 due y'rly to July 13, 1919
5s, ..., $2,000.....Aug. 1, 1899
($500 due yearly) to Aug. 1, 1902
5s, ..., $6,000.....May 1, 1904
5s, ..., 4,500.....May 1, 1906

3·65s, J&J, $15,000.July 1, '03-'17
3½s, ..., 15,000.....1903-1918
Bonded debt Nov. 1, '98. $40,500
Float'g debt (additional) 15,599
Assessed valuation, real.1,465,300
Assessed valuation, per'l 218,200
Total valuation 1897....1,683,500
Population in 1890 was.....6,272
Population in 1898 (est.)....8,000

ONONDAGA CO.—N. GRUMBACH, Treas.

County seat is Syracuse.

LOANS— *When Due.*
VOLUNTEER BONDS (refunded)—
4s, M&S, $20,000.. ..Mch. 1, 1900
Interest is payable at Syracuse.
Total debt Feb. 1, 1899. $70,000

Tax valuation, real..$102,246,380
Tax valuation, person'l.13,195,869
Total valuation 1898.115,442,249
Population in 1892 was... 91,944
Population in 1890 was...146,247

OSWEGO.—A. H. FAILING, City Chamberlain.

This city is in Oswego County.

LOANS— *When Due.*
CITY BONDS—
4s, A&O, $10,294 70....1899-1905
($1,442 10 annually.)
7s, J&J, $12,000..... 1902
SCHOOL BONDS—
3½s. ..... $12,000.....1899-1902
$3,000 yearly on Oct. 1.
IMPROVEMENT BONDS—
4s, A&O, $18,658.....Oct.,'99.'06
4s, A&O, 47,739·94.. .....

RAILROAD BONDS—
3½s, J&D, $444,000....1900-1918
($24,000 due yearly.)
3½s, A&O, $129,000....1900-1917
($8,000 due yearly.)
Assessed valuat'n '98..$10,085,841
Tax rate (per $1,000) '98.. 29·20
Population 1899 (est.)..... 25,000

INTEREST is payable at the Am. Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The total bonded debt February 1, 1899, was $607,000. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.

OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.

LOANS— *When Due.*
COUNTY BONDS—
3½s, ..., $24,000.....1900-1905
($4,000 due yearly on Mch. 1).
FUNDING FLOATING DEBT—
3½s, M&S, $70,000.....1899-1905
($10,000 due yearly).

Total debt Feb. 1, 1899. $98,000
Valuation, real.....24,577,092
Valuation, personal..... 2,937,224
Total valuation 1898...27,514,316
State & Co tax (per M.) '98. 6·40
Population in 1892 was.....70,970
Population in 1890 was.....71,883

INTEREST on the funding bonds is payable New York City.

OVID.—D. P. SEELEY, Clerk.

This town is in Seneca County.

LOANS— *When Due.*
PENN. & SODUS BAY RR.—
7s, M & S, $60,000...Aug. 31 1901
Interest is payable in N. Y. City.
Total debt Feb. 1, 1898....$60,000
Sinking fund..... 16,444
Net debt Feb. 1, 1898..... 43,556

Tax valuation, real.....$1,010,595
Tax valuation, personal 315,735
Total valuation 1897... 1,326,330
Assessment same as actual value.
Total tax (per $1,000) '97... $9·06
Population in 1890 was 3,651
Population 1894 (est.)..... 3,725

TAX FREE.—All bonds are exempt from town taxes.

OYSTER BAY.—WILLIAM H. JONES, Supervisor.—This town is in Nassau County.

LOANS— *When Due.*
4s, ..., $650,000 .....Dec. 1, 1917
4s, ..., 8,000 .....Aug. 1, 1899
Bonded debt Mar.20,'98 $668,000

Assessed val't'n, real....$8,509,415
Assess. val., personal.. 756,420
Total valuation 1898... 9,265,835
Population 1890.....13,870

(For debt of School District No. 5 see "Additional Statements" end of New York State.)

PEEKSKILL.—EDWARD H. OSBORN, Treasurer.

This village is in Westchester County.

LOANS— *When Due.*
WATER BONDS—
7s, ..., $150,000..... 1904
3·70s, J&J, 40,000....July 1, 1922
3½s, ..., 1,500....$500 yearly
Bonded debt Aug. 1, '97..$191,500
Floating debt..... 14,000

Total debt..... $205,500
Sinking fund..... 24,000
Net debt Aug. 1, 1897..... 181,500
Tax valuation 1897 3,500,000
Total tax (per $1,000)... $22·50
Population in 1897 (est.) 12,500
Population in 1890 was. 9,676

PHILMONT.—JOHN L. CRANDELL, Treasurer.

This village is in Columbia County.

LOANS— *When Due.*
WATER BONDS—
4s, ..., $40,000.....1906-1925
($2,000 annually.)
3·65s, F&A, $11,000..1902 to 1923
($500 annually.)

Bonded debt Mar. 1, '99. $51,000
Assessed valuation, '98 1,025,088
Assessed valuation, '96 617,375
Population 1899 (est.).....1,990
Population 1890..... 1,818

PLATTSBURG.—A. Guibord, Mayor.

Clinton County.

LOANS—	When Due.
Renewal Bonds -	
4s, ..., $6,000	1899 to 1904
School Bonds¶—	
4s, A&O, $3,000	Oct. 1, 1899
Subject to call at any time.	
3½s, ..., $8,300	.....
Water Bonds—	
4s, J&J, $37,000	July 1, 1899
4s, ..., 30,000	1899 to 1928

Total debt Jan. 1, 1899	$190,000
Assessed valuation, real	1,761,895
As-'d valuation, person'l	466,553
Total valuation 1898	2,207,498
Tax rate (per $1,000) '98	23·00
Population 1890	7,010
Population 1892	10,022

¶ Exempt from taxation.

PORT CHESTER.—John W. McCarty, President. Nicholas Duffy, Treasurer.

This village is in Westchester County.

LOANS—	When Due.
Street-Improvem't Bonds—	
3½s, A&O, $41,000	Oct. 1, 1903
($2,000 due yearly) to Oct. 1, 1923	
Sewer Bonds—	
...., ..., $17,500	.....
...., ..., 10,000	.....
Building Bonds—	
...., ..., $1,250	.....

Bonded debt Jan. 1, '99	$69,750
Floating debt	1,500
Total debt Jan. 1, 1899	71,250
Assessed valuation '98	4,900,000
Assessm't about 60% actual value.	
Tax rate (per $1,000) '98	$16·50
Population in 1890 was	5,274
Population in 1898 (est.)	7,250

PORT JERVIS.—Port Jervis is in Orange County.

LOANS—	When Due.
Sewer Bonds—	
4s, F&A, $50,000	Aug. 1, 1911
4s, F&A, 35,000	Aug. 1, 1911
Interest payable at National Bank, Port Jervis, N. Y.	

Total debt Feb. 1, 1898	$85,000
Total valuation 1897	1,906,342
Assessment about ⅓ actual value.	
Total tax (per $1,000)	$51·11
Population in 1890 was	9,327
Population in 1898 was	9,572

POTSDAM.—Geo. W. Bixby, President. S. C. Crane, Clerk.

This village is in the town of same name in St. Lawrence County.

LOANS—	When Due.
Water Bonds—	
4s, A&O, $22,000	Apr. 1, 1900
($2,000 due yearly) to April, 1910	
4s, A&O, $8,000	1899-1912
($500 due yearly.)	
Drainage Bonds—	
4s, F&A, $25,000	Aug. 1, 1906

Total debt Jan. 17, 1898	$59,500
Valuation, real	1,192,310
Valuation, personal	527,550
Total ass'd valuation '97	1,719,860
Population in 1890 was	3,961
Population in 1898	4,600

INTEREST on the water bonds is payable at the United States Bank, New York City; on the others in Potsdam.

POUGHKEEPSIE.—Isaac W. Sherrill, Mayor. C. S. Howland, Chamberlain.

This city is the county seat of Dutchess County.

LOANS—	When Due.
Water Bonds—	
7s, M&N, $390,000	May 1, '99-'13
4s, ... 67,000	.....
3½s, ... 98,000	.....
3s, ... 14,000	.....
Railroad Bonds—	
7s, M&N, $50,000	May 1, '99-'08
7s, F&A, 273,000	Feb 1, 1902
4s, ... 6,000	.....
3s, ... 10,000	.....
3s, ... 50 000	.....
Fallkill Improvem't Bonds—	
7s, F&A, $58,000	Aug. 1, 1909-'10
Deficiency Bonds—	
7s, M&N, $83,000	May 1, 1914
Sewer Bonds—	
4s, F&A, $15,000	Feb. 1, 1902
4s, F&A, 6,000	Feb. 1, 1903
4s, F&A, 20,000	Aug. 1, 1903
4s, F&A, 20,000	Aug. 1, 1904
4s, F&A, 10,000	Feb. 1, 1904
4s, F&A, 10,000	Feb. 1, 1905

Sewer Bonds -(Con.)—	
3½s, ... $10,000	.....
4s, ... 94,000	.....
3½s, F&, 20,000	Aug. 1, 1905
3½s, ... 30,000	.....
3s, F&A, 20,000	Feb. 1, 1906-'07
3s, F&A, 39,000	Aug. 1, 1906-'07
3s, ... 99,000	.....
High School Bonds—	
5s J&J, $3,000	July 1, 1906
Bounties—	
5s, M&S, $16,000	1900
5s, M&S, 8,000	1909
4½s, M&S, 17,000	1901
4s, M&S, 17,000	1902
4s, M&S, 20,000	1903
4s, M&S, 18,000	1904
4s, M&S, 20,000	1905
3s, M&S, 20,000	1906
3s, M&S, 20,000	1907
Asylum Bonds—	
3s, M&S, $15,000	1908
3s, M&S, 32,000	1909-1910

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

TOTAL DEBT, SINKING FUNDS, Etc.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.
Tot. funded debt (incl. water debt)	$1,701,000	$1,714,000	$1,738,000
Water debt, included above	558,000	575,000	585,000

CITY PROPERTY.—The city owns buildings valued at $200,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at about two-thirds of cash value:

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$11,512,170	$1,879,100	$13,391,270	$23·40
1897	11,721,675	2,055,600	13,777,275	23·44
1895	10,799,170	1,890,050	12,689,050	25·10
1891	10,556,320	2,379,850	12,436,170	23·44
1890	9,718,890	3,813,850	13,532,740	23·44

POPULATION.—In 1892 population was 23,196; in 1890 it was 22,206; in 1880 it was 20,207; in 1870 it was 20,080

QUEENS CO.—Chas. L. Phipps, Treasurer.

County seat is Long Island City. A good part of the county is now included in the Greater New York, and a bill changing name to Nassau County has become a law. Act took effect January 1, 1899. The amount of the outstanding bonds of this county which will be chargeable to the city of New York has not yet been judicially determined.

LOANS—	When Due.
Flushing Highway—	
4s, semi-an., $45,000 (gold)	1902
Gold Bonds	
4s, J&J, $110,000	.....
4g, J&J, $151,000g	July 1, 1916
Funding Bonds—	
4s, J&D, $260,000	Dec. 1, 1927
4s, J&D, 50,000	Dec. 15, 1917
Building Bonds—	
4s, J&D, $10,000	Dec. 27, 1902
4s, J&D, 120,000	Dec. 15, 1927
Road Bonds—	
4s, A&O, $340,000	Oct. 15, 1917
4s, M&N, 375,000	Nov. 15, 1917
4s, J&D, 55,000	Dec. 27, 1917
4s, J&D 1,239,000	Dec. 1, 1917
4s, J&D, $50,000	Dec. 15, 191
4s, J&D, 240000	Dec. 15, 1917

Road Bonds—	
4g, J&J, 400,000	May 1, 1922
4s, M&N, 275,000 g.	Nov. 1, 1916
4s, A&O, 618,000	Apr. 1, 1917
4s, A&O, 135,000	Oct. 1, 1917
Other Bonds—	
4s, J&J, $150,000	1898
($15,000 due yearly) to 1907	
4s, J&J, $100,000	Jan. 1, '10-'19

Total debt Dec., 1897	$4,823,000
Real val'n inside N. Y.	82,590,544
Real val'n outside N. Y.	19,820,662
Pers'l val'n inside N. Y.	2,007,800
Per'l val'n outside N. Y.	1,580,880
Total val'n inside N. Y.	84,598,343
Total val'n outside N. Y.	21,401,542
Population in 1892 was	141,807
Population in 1890 was	128,059

RENSSELAER.—John F. Munger, Treas.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

LOANS—	When Due.
Broadway Bonds—	
4½s, J&D, $19,000	June 1, 1905
Paving Bonds—	
4s, Sept. 11, $5,000	Sept. 11, 1901
4s, Sept. 11, 56,000	Sept. 11, 1911
4s, Oct. 20, 2,000	Oct. 20, 1901
4s, Oct. 20, 32,000	Oct. 20, 1911
4s, Dec. 15, 72,000	Dec. 15, 1911
4s, A&O, 30,000	Oct. 11, 1912

Sewer Bonds -	
4s, J&J, $10,000	July 2, 1901
4s, J&J, 5,000	July 2, 1902
4s, J&J, 10,000	July 2, 1903
Total debt Mar. 8, 1899	$241,000
Assessed valuation '98	3,238,077
Total tax (per $1,000) '98	$23·95
Population in 1899 (est.)	8,000
Population in 1890 was	7,301

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—John Don, Treasurer.

County seat is Troy.

LOANS—	When Due.
Court-House Bonds (reg.)—	
3½s, A&O, $66,000	1900-1910
($6,000 due yearly on April 1.)	
3½s, A&O, $120,000	1911-1930
($6,000 due yearly on April 1.)	
3½s, A&O, $105,000	Apr. 1, '31-'45
($7,000 due yearly.)	
3½s, A&O, $25,000	1941 to 1945
($5,000 yearly on April 1.)	
House of Industry Bonds—	
4s, F&A, $40,000	Feb. 1, 1902
Sinking Fund Bonds—	
3½s, A&O, $80,000	Apr. 1, 1900
($10,000 due yearly) to Apr. 1, '07)	
3½s, A&O, $150,000	1908 to 1917
($15,000 yearly on April 1.)	
War Bonds (renewal)—	
4s, F&A, $35,000	Feb. 1, 1900
4s, F&A, 16,000	Feb. 1, 1901
4s, F&A, 9,000	Feb. 1, 1902
4s, F&A, 13,000	Feb. 1, 1903
4s, F&A, 7,000	Feb. 1, 1904
4s, F&A, 30,000	Feb. 1, 1905

War Bonds (renewal)—	
4s, F&A, $30,000	Feb. 1, 1906
4s, F&A, 20,000	Feb. 1, 1907
4s, F&A, 27,000	Feb. 1, 1908
4s, F&A, 6,000	Feb. 1, 1900-'05
($1,000 due yearly.)	
4s, F&A, $2,000	Feb. 1, 1900-'01
($1,000 due yearly.)	
4s, F&A, $4,000	Feb. 1, 1900-'03
($1,000 due yearly.)	
4s, F&A, $34,000	Feb. 1. 1900-'16
($2,000 due yearly.)	
Refunding Bonds—	
3½s, F&A, $22,000	Feb. 1, 1900, to
($1,000 due yearly)	Feb. 1, 1921
Bonded debt Jan. 1, '99	$787,000
Sinking fund	11,763
Net debt Jan. 1, 1899	775,237
Tax valuation, real	71,348,707
Tax valuation, pers'l	8,026,931
Total valuation, 1898	79,375,638
Population in 1892 was	128,923
Population in 1890 was	124,511

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. Monroe Freeman, Treasurer.—This village is in Otsego County.

LOANS—	When Due.
Sewer Bonds -	
5s, ..., $19,500	1925
(Subject to call after 1905)	
5s, ... $5,500	1925
Water Bonds, Refund., 1894—	
4s, ..., $1,000	1899 to 1900
($500 yearly.)	
4s, ..., $19,000	1901 to 1919
($1,000 yearly.)	
5s, ... $20,000	Dec., 1900

Water Bonds—	
5s, ..., $7,000	.....
Total debt Nov. 1, 1898	$76,500
Water debt (included)	48,500
Tax valuation, real	1,351,500
Tax valuation, personal	109,100
Total valuation, 1897	1,460,600
Assessment about ½ actual value.	
Total tax rate (per $1,000)	$25·60
Population in 1890 was	2,192
Population in 1894 (est.)	2,500

INTEREST is payable at the First Nat. Bank of Richfield Springs.

TAX EXEMPT—The water bonds of 1894 are tax exempt.

RICHMOND CO.—See New York City.

ROCHESTER.—Geo. E. Warner, Mayor. S. B. Williams, Treasurer.

Rochester is the county seat of Monroe county.

NAME AND PURPOSE.	Interest Rate.	Interest Payable.	Principal When Due.	Principal Outstand'g.
*Bridge bonds r	3	J & J	Jan. 1, 1920	$100,000
Subject to call after Jan. 1, 1900.				
*Bridge bonds r	3½	J & J	July 1, 1922	100,000
Subject to call after July 1, 1902.				
*Bridge bonds r	3¼	J & J	Sept. 1, 1921	100,000
Subject to call after Sept. 1, 1901.				
†City Hall commission e	7	J & J	Jan. 1, 1902	335,000
*Consolidated loan r	3½	F & A	Aug. 1, 1912	100,000
*East side trunk sewer r	4	J & J	Jan. 1, 1922-'27 $25,000 yearly.	150,000
Subject to call after 20 years.				
do do r	3½	J & J	Jan. 1, 1902-'21 $25,000 yearly.	500,000
Subject to call after 20 years.				
do do	3½	J & J	Jan. 1, 1928-'37 $25,000 yearly.	250,000
Subject to call after 20 years.				
†Funding, 1875 e	7	J & J	Jan. 1, 1905	410,000
*Park bonds, 1888 r	3	J & J	July 1, 1928	300,000
Subject to call on and after July 1, 1898.				
do 1896	3½	J & J	1936	60,000
Subject to call after Feb. 28, 1906.				
Railroad loans—				
†Refunding RR e	7	J & J	Jan. 1, '00 to 1902 $4,000 yearly.	12,000
†Refunding RR e	7	J & J	Jan. 1, 1903	72,000
*Refunding RR., 1893 r	3½	F & A	Feb. 1, 1913	745,000
Subject to call after Feb. 1, 1903.				
*†Water w'ks, 1873-76 r&c	7	J & J	Jan. 1, 1903	3,182,000
†do do r	4	F & A	Feb. 1, 1943	300,000
Subject to call after 20 years.				
†do 1892 r	3½	F & A	Feb. 1, 1942	500,000
Subject to call after Feb. 1, 1912.				
do 1894 r	3½	F & A	Feb. 1, 1944	950,000
Subject to call Feb. 1, 1914.				
do	3½	F & A	Feb. 1, 1914	250,000
Water shed bonds 1898	3½	F & A	Aug. 1, 1918	200,000
Temporary loan 2·97		.....	Oct., 1899	647,799

* $5,000 each. † $1,000 each.

INTEREST—With the exception of the City Hall Commissioners' loan, which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.

TOTAL DEBT, SINKING FUNDS, Etc.—The subjoined statement shows Rochester's total bonded debt, including the water debt.

	Aug. 1, '98.	Jan., 1898.	Jan., 1897.	Jan., 1896.	July, 1894.
Bonded debt	$8,420,000	$8,420,000	$8,424,000	$8,443,000	$8,371,000
Water debt	5,592,000	5,592,000	5,342,000	3,592,000	5,182,000

On January 1, 1898, the city had a sinking fund of $336,261. In addition to the above debt the city had on August 1, 1898, a floating debt of $1,497,200, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments."

Genesee Valley Railroad refunding loan, due from 1896 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have at different periods been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per $1,000.
1898	$101,827,725	$10,966,015	$15·90
1897	101,065,200	5,113,050	16·18
1896	100,054,350	5,692,304	20·37
1895	99,389,050	6,081,200	16·19
1894	98,762,150	6,132,516	.....
1893	97,206,085	6,676,967	.....
1892	96,543,650	6,609,303	15·26
1891	93,806,150	6,134,250	15·97
1890	88,053,750	5,937,950	15·20
1880	34,408,725	1,430,144	23·86

POPULATION.—In 1892 population was 144,834; in 1890 it was 133,836; in 1880 it was 89,366; in 1870 it was 62,386. The population in 1895, according to local figures, was 160,000.

ROCKLAND CO.—J. M. HASBROUCK, Treas'r.

Haverstraw is the county seat.

LOANS—	When Due.
JAIL BONDS—	
5s, ..., $5,000	Mar. 1, 1900
ROAD BONDS—	
5s, ..., $5,500	Mar. 1, 1901
5s, ..., 10,000	Mar. 1, 1902
5s, ..., 19,500	Mar. 1, '03-'05

ROAD BONDS—(Con.)
5s, ..., $48,000..Mar. 1, '06-'13
Bonded debt Nov., 1898 $93,000
Assessed val'ation, real.17,204,689
Assessed val'ation, per'l 1,064,703
Total valuation, 1898..18,269,392
Population in 1890 was....35,162

ROME.—{A. S. WHITE, Mayor. / J. H. CARROLL, Chamberlain.

This city is in Oneida County

LOANS—	When Due.
CITY HALL BONDS—	
4s, J&J, $6,000	Nov. 1, 1899
($1,000 due y'rly) to Nov. 1, 1904	
4s, J&J, $7,000	Jan., 1900 to '06
($1 000 yearly.)	
SEWER BONDS—	
4s, J&J, $150,000	Apr.15,1907-21
($5,000 y'ly to 1920; bal. due 1921)	
4s, J&J, $37,000	Apr. 15, 1921
RELIEF BONDS—	
4s, J&J, $3,500 (opt'n'l)	Jan.1, 1900
4s, J&J, 4,000	Jan.1, 1900

LOANS— When Due.
SCHOOL BONDS—
4s, F&A, $61,750.....Feb. 1, 1900
($3,250 yearly) to Feb. 1, 1918
WATER BONDS—
3½s, J&J, $160,000.Sept. 15, 1911
Total debt Dec. 1, '98.... $437,500
Water debt (included)..... 160,000
Assessed valuation, real. 6,575,660
Assessed valuation, per'l 671,775
Total valuation 1898....7,247,435
Total tax (per $1,000) '97.....21·06
Population 1892 was.....13,638
Population 1890 was.....14,991

The total tax rate given above includes State, county and town tax, $8·29; city tax, $8·40; school tax, $4·37.

PAR VALUE.—The water and sewer bonds are for $1,000 each; all others $500 each.

ST. JOHNSVILLE.—{HARRY WALRATH, Prest. / H. F. STICHEL, Clerk.

St. Johnsville is in Montgomery County.

LOANS—	When Due.
WATER BONDS—	
4½s, ..., $22,000	1899-1920
($1,000 yearly on Aug. 1.)	
4s, ..., $15,000	1910-1924
($1,000 yearly on Sept. 2.)	
..., ..., $8,200	1905-1916
4s, ..., 12,000	1903 to 1924
(Part yearly.)	

Bonded debt Apr. 1, '99. $47,200
Tax valuation, real..... 658,000
Tax valuation, personal. 125,000
Total valuation 1897.... 783,000
Assessment is about ½ actual value.
Total tax (per $1,000) '94..$18·10
Population in 1890 was.....1,263
Population in 1880 was.....1,072
Population 1899 (estimated).2,100

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—M. R. SACKETT, Treas.

County seat is Canton.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, M&S, $60,000	1900-1911
($5,000 due yearly on Mar. 1)	
ARMORY BONDS—	
4s, ..., $12,000	.....
JAIL BONDS—	
4s, ... $25,000	Mar. 1, 1913
($5,000 due y'rly) to Mar. 1, 1917	

Total debt Mar. 1, 1898. $77,000
Assessed val., real.... 34,522,001
Assessed val., person'l 3,925,965
Total valuation 1898.. 38,447,966
Assessm't is 85% of act. value.
Population in 1892 was.....86,254
Population in 1890 was.....85,048
Population 1894 (estimated)86,673

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS—	When Due.
SYRACUSE NORTH. RR BONDS—	
4s, M&S, $137,400	Sept. 1, 1899 to
($3,600 due yearly)	Sept. 1, 1936
Total debt Jan. 1, 1899.. $137,400	

Total valuation 1898...$1,444,520
Assessm't about 70 p. c. real value.
Total tax (per $1,000) '98..$10·61
Population in 1892 was.....3,493
Population in 1890 was.....3,490

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

County seat is Ballston.

LOANS—	When Due.
COUNTY BONDS (1888)—	
4s, F&A, $12,000	Feb. 1, 1900
4s, F&A, 12,000	Feb. 1, 1901
4s, F&A, 13,000	Feb. 1, 1902
4s, F&A, 14,000	Feb. 1, 1903
4s, F&A, 15,000	Feb. 1, 1904
4s, F&A, 16,000	Feb. 1, 1905
4s, F&A, 17,000	Feb. 1, 1906
4s, F&A, 18,000	Feb 1, 1907
4s, F&A, 18,000	Feb. 1, 1908

Total debt Aug. 1, 1898. $146,000
Tax valuation, real.....23,251,667
Tax valuation, person'l. 1,928,133
Total valuation 1898...25,179,800
Assessm't is nominally full value.
State tax (per $1,000) '97 $2·48
County tax (per $1,000) '98.. 4·68
Population in 1892 was.....57,301
Population in 1890 was.....57,663

The foregoing bonds are coupon bonds for $1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. MCNULTY, Clerk.

This village is in Saratoga County.

LOANS—	When due.
FLOATING DEBT BONDS—	
5s, ..., $5,000.	Sept 1, 1899
5s, ..., 5,000.	Sept. 1, 1901
SEWER BONDS—	
5s, M&S, $6,000	1899-1904
($1,000 due yearly on Sept. 1.)	
5s, M&S, $24,000	1905-1908
($6,000 due yearly on Sept. 1.)	
5s, M&S, $3,000	1909-1911
($1,000 due yearly on Sept. 1.)	

VILLAGE HALL BONDS—
4s, ..., $95,000.....1902-1920
($5,000 due yearly on Aug. 1.)
WATER BONDS—
6s, M&S, $5,000.....Sept. 1, 1910
5s, M&S, 35,000.....1911-1917
($5,000 due yearly on Sept. 1.)
5s, M&S, $10,000.....Sept. 1, 1900
5s, M&S, 19,000.....1901-1904
4s, M&S, 7,500.....Sept. 1, 1899
(Part due yearly on Sept. 1.)
4s, M&S, $115,000.....1899-1917
(Part due yearly on Sept. 1.)

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

TOTAL DEBT, ETC.—The bonded debt of the village on Feb. 1, 1899, was $322,000; floating debt, $10,000; total debt, $332,000, water debt (included in total), $184,000.

ASSESSED VALUATION—In 1898 the assessed valuation was $6,406,437. In 1897 the assessed valuation of real estate was $4,002,405; personal property, $141,722; total valuation, $4,144,127. Property is assessed at about ¼ of its actual value.

POPULATION—The population in 1890 was 11,975; in 1880 it was 8,421; in 1899 (estimated) 11,608. Summer population 35,000 to 50,000.

SCHENECTADY.—{JACOB W. CLUTE, Mayor. / JOS. H. BERNARDI, Treasurer.

This city is situated in the county of the same name, and was incorporated in 1798.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
School 1889	3	F & A	Feb. 11, 1910-15 $5,000 yearly.	$30,000
do 1890	3	F & A	Feb.1, 1916 to '19 $5,000 yearly.	20,000
do 1898	4	F & A	Aug. 1, '99 to '03 $3,000 yearly.	15,000
Sewer 1884	4	A & O	Oct. 1, 1904	5,000
do 1884	4	A & O	Oct.1,1905-1907 $10,000 yearly.	30,000
do 1891	4	A & O	Oct. 1, 1920	10,000
do 1892	4	A & O	Oct. 1, 1921	10,000
do 1894	4	F & A	Aug. 1, 1922	15,000
do 1896	4	J & J	July 15, 1923	5,000
do 1886	3	A & O	Oct. 1, 1901	10,000
do 1887	3	F & A	Aug. 1, 1904	5,000
do 1889	3	A & O	Oct. 1, 1908	5,000
do 1890	3	F & A	Aug. 1, 1910	13,000
do 1890	3	F & A	Aug. 1, 1911	10,000
do 1898	4	J & D	June 1, 1924	15,000
S. & S. RR.....	7	J & J	Jan., 1900	10,000
Street improvements, 1895	4	.....	1899 to 1901	222,006
Water..... 1885	4	M & N	Nov. 1, 1902	5,000
do 1885	4	M & N	Nov. 1, 1903	5,000
do 1885	4	M & N	Nov. 1, '08 to '15 $10,000 yearly.	80,000
do 1894	4	F & A	Aug. 1, 1911	13,000
do 1894	4	F & A	Aug. 1, 1912-13 $8,000 each year	16,000
do 1893	4	F & A	Aug.15, 1911-'13	28,000
do 1895	4	M & N	May 15, 1911	15,000
do 1895	4	M & N	May 15, 1912	40,000
do 1895	4	M & N	May 15, 1913	40,000
do 1895	4	M & N	May 15, 1914	60,000
do 1895	4	M & N	May 15, 1915	60,000
do 1896	4	J & J	July 15, 1916	30,000
do 1886	3	M & N	Nov. 1, 1902	3,000
do 1886	3	M & N	Nov. 1, 1903	4,000
do 1889	3	F & A	Feb. 1, 1907	13,000
do 1889	3	F & A	Feb. 1, 1908	15,000
do 1889	3	F & A	Feb. 1, 1909	15,000
do 1886	3	M & N	Nov. 1, 1916	10,000
do 1898	4	J & D	June, 1917-1918	32,000
Promissory notes.....1898	4s	May 14	May 14,'99-'02 $2,251 26 yrly	9,005
do do 1898	4s	Feb. 9	Feb. 9, '00-'03 $4,747 yearly	18,988

Temporary loan for street improvements, $8,824.

PAR VALUE OF BONDS.—These bonds are all in $1,000 pieces.

INTEREST is payable at the office of the City Treasurer

TOTAL DEBT, ETC.—The city's total debt on March 1, 1897, was $880,830. The net debt on June 1, 1894, was $329,000; on July 1, 1893, it was $352,766; on March 1, 1891, it was $352,128.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ⅔ actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$9,423,800	$1,253,575	$10,677,375	$19·50
1897	9,159,500	1,181,736	10,341,236	19·50
1896	8,973,800	1,058,036	10,031,436	.....
1895	8,872,750	1,110,036	9,982,786	.....
1894	8,852,850	608,836	9,461,686	18·90
1893	8,712,850	638,749	9,351,599	16·90
1890	7,636,700	567,970	8,204,670	17·30
1880	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1892 population was 22,858; in 1890, 19,857; in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—M. C. GOULD, Supervisor.

This town is in Seneca County.

LOANS—	When Due.
REFUNDING BONDS:	
5s, J&J, $100,000	July 1, 1903
5s, J&J, 119,500	July 1, 1913
5s, J&J, 8,000	.....
(Being paid $2,000 yearly.)	
Total debt Aug. 15, 1898.$229,500	

Assess'd valuation, real $3,572,440
Assess'd valuat'n, pers'l. 524,250
Total valuation 1897....4,096,690
Assessment about actual value.
Total tax (per $1,000).....$10·81
Population in 1897 (est.)... 7,400
Population in 1890 was.... 6,961

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—This village is in Westchester County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, M&N, $9,658	1899-1908
WATER BONDS—	
4s, A&O, $18,000	Oct. 1, 1899
($2,000 due yearly) to Oct. 1, 1907	
4s, A&O, $30,000	Oct. 1, 1908
($3,000 due yearly) to Oct. 1, 1917	

4s, A&O, $100,000.....Oct. 1, 1918
4s, A&O, 30,000.....Oct. 1, 1919
Total debt Feb. 1, 1899..$178,000
Int. pay. at 1st Nat. Bk. Sing Sing.
Tax valuation 1898....$5,715,540
Population in 1890 was..... 9,352
Population in 1898 was.... 8,160

SODUS.—This town is in Wayne County.

LOANS—	When Due.
SODUS POINT & SO. RR.	
7s, M&S, $74,600, Sept. 1	1900
ROME WATERT'N & OGD. RR.—	
5s, F&A, $90,000 Feb. 1	1902
($10,000 due yearly) to 1910	
5s, F&A, $12,000 Feb. 1	1911
Interest is payable in N. Y. City.	
Total debt Dec. 1, 1898...$176,600	

Sinking fund assets..... $81,497
Net debt Dec. 1, 1898.... 95,103
Assessed valuation, real.1,938,444
Assessed valuation, pers'l..289,115
Total valuation 1898....2,227,559
Assessment said to be full value.
Total tax (per $1,000) '98.. $12·80
Population in 1898 (est.)..... 5,000
Population in 1890 was..... 5,157

The sinking fund receives about $5,000 yearly.

SPRINGVILLE.—Ira W. Smith, Clerk.

This village is in Erie County.

LOANS— *When Due.*
School bonds.....$2,500
Electric Light Bonds—
....., $8,000..... .....
4s, J&J, 16,500 1903-1927
($660 yearly on Jan. 1)
4s, J&J, $4,850.....1903 to 1927
($194 due yearly on July 1.)

Water Bonds—
4s, $28,000.....1927
Total debt Feb. 1, 1898....$57,350
Assessed valuation 1898..801,650
Total tax (per $1,000) 1898. $20·11
Population 1899 (est.).....2,100
Population 1890.....1,883

SYRACUSE.—JAMES K. McGUIRE, Mayor. M. Z. HAVEN, City Clerk. E. F. ALLEN, City Treasurer.

Syracuse is situated in Onondaga County.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Railroad aid bonds—					
Syracuse & Chenango RR....		7	J & J	Jan. 1, 1900	$500,000
Syracuse Northern RR.....		7	J & J	Jan. 1, 1900	500,000
Collegiate bonds.....		4	J & D	Dec. 1, 1926	100,000
Local improvem't bonds.	1895	4	M & N	May 15, 1899	65,000
do do	1895	4	A & O	Oct. 1, 1899	30,000
do do	1896	4	J & D	Dec. 15, '99-1900 $80,000 yearly.	160,000
do do	1897	4	M & S	Sept. 1, '99 to '01 $25,000 yearly.	75,000
do do	1898	4	F & A	Feb. 1, 1900-'02 $33,000 yearly.	99,000
do do	1898	4	.....	.....	20,000
do do	1899	4	J & J	Jan. 1, 1900 '08 $22,000 yearly	198,000
Temporary loans (advances to contractors).....					149,600
Refunding bonds.....	1894	4	F & A	Feb. 1, '00-1903 $1,000 yearly.	4,000
do do	1894	4	F & A	Feb. 1, 1904	28,500
School bonds.....		4	J & J	July 1, '99-1900 $20,000 yearly	40,000
do do	1896		J & D	Dec. 15, '99-'06 $5,000 yearly.	40,000
do do		4	J & J	Jly 1, '01 to '05 $20,000 yearly	100,000
Revenue bond.....	1899	4	J & J	Jan. 1, 1900	6,500
City Hall bonds..	1889	3	F & A	Aug. 1, 1909	300,000
Water loan.....	1894	4	J & J	Jan. 1, 1920	500,000
do	1892	3½	J & J	July 1, 1920	500,000
do	1892	3½	J & J	July 1, 1920	500,000
do	1893	3½	J & J	July 1, 1920	500,000
do	1894	3½	J & J	July 1, 1920	500,000
do	1895	....	J & J	July 1, 1920	300,000
do	1890	3	J & J	July 1, 1920	500,000
do	1891	3	J & J	July 1, 1920	500,000
do	1897	3½	J & J	Jan. 1, 1927	100,000
do	1898	3½	J & J	Jan. 1, 1928	100,000

PAR VALUE OF BONDS.—The bonds are in $1,000, $3,000 and $5,000 pieces.

TAX FREE—The local improvement bonds are exempt from taxation.

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the Union Trust Company, New York.

TOTAL DEBT, Etc.—The total bonded debt on Dec. 1, 1898, was $6,225,100, including water debt, $4,000,000, and local improvement bonds, $611,600. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was $67,531,651; of personal property, $10,537,358; total, $78,069,009; total tax rate 1896 (per $1,000) $19·904. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.—F. A. Russell, Treasurer.

This village is in Westchester County.

LOANS— *When Due.*
Sewer Bonds—
4s, M&S, J&D, $47,000.1899 to 1914
($3,000 due yearly).
....., $6,000 1915-1916
Water Bonds—
4s, J&D, $58,000.....1899
($3,000 due yearly) to 1918
4s, $130,000.....June 1, 1926

4s, J&D, $65,000.....June 1, 1919
4s, J&D, 65,000,.....1926
Total debt Mar.1, 1898...$368,000
Includ'g temporary loan of 14,000
Assessed valuation, real.8,968,645
Ass'd valuation. pers'al..3,506,945
Total valuation 1897...12,475,590
Tax rate (per $1,000) 1898..$5·00
Population in 1890 about....4,500
Population in 1898 was.....4,674

Interest on sewer bonds is payable at the Tarrytown Nat. Bank.

THOMPSON.—This town is in Sullivan County.

LOANS— *When Due.*
Railroad Bonds—
5s, M&S, $72,000...Sept. 1, 1903
4½s, M&S, 163,000...Sept. 1, 1903
Total debt Aug. 1, 1897..$235,000
Assessed valuation, real.$619,803

Assessed valuation, pers'l $53,100
Total valuation 1897... .. 672,903
Equalized valuation '97.. 796,863
Total tax (per $1,000) '97 $32·79
Population in 1892 was..... 3,428
Population in 1890 was..... 3,462

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. Bascom, Supervisor.

This village is in Essex County.

LOANS— *When Due*
Water Bonds—
4s, F & A $8,0 0.....Aug. 1, 1902
4s, F & A 10,000. ....Aug. 1, 1907
4s, F & A 15,000.....Aug. 1, 1912
4s, F & A 17,000 ....Aug. 1, 1917
4s, F & A 20, 00.....Aug. 1, 1922

Bonded debt Jan. 1, '99... $70,000
Assessed valuation, real.. 674,510
Assessed valuation, pers'l 72,100
Total valuation 1898.....$746,610
Tax rate (per $1,000) 1898.$27·00
Village population 1890.....2,267
Village population 1899 (est.)3,500

TONAWANDA.—Lewis Grant, Treasurer.

This village is in Tonawanda Town, Erie County.

VILLAGE LOANS— *When Due.*
Sewer Bonds—
4s, J&J, $126,000...July 1, 1902-9
Water Bonds—
4s, J&J, $150,000...July 1, 1912
5s, J&J, 65,000...July 1, 1914
Street Bonds—
6s, J&J, $50,000..July 1, '99-1903

Total debt (last returns). $479,556
Tax valuation 1896.....4,877,907
Assessment is ⅔ actual value.
Population 1890 was.....7,145
Population 1897 (estimated)10,000
Town debt 1893..... $39,260
Town valuation 1893....8,264,118
Town tax (per $1,000) 1894..21.36
Town population 1890.....7,636

INTEREST is payable at the Seaboard Bank, New York City

Tonawanda Union Free School District No. 3.—E. G Riesterer, Treasurer.

LOANS— *When Due.*
4s, 1893, $30,000 .....
4s, 1897, 42,000 .....
4s, 1897, 12,000 .....
Total debt Mar. 1, 1898... $84,000

Assessed valuat'n, real..$4,180,000
Assessed valua'n, pers'l 422,500
Total valuation 1896... 4,602,500
Assessment ⅔ actual value.
Population in 1897.....7,580

TROY.—FRANCIS J. MOLLOY, Mayor. JAMES W. COFFEY, Comptroller.

Troy is situated in Rensselaer County.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bonds (funding)...	c	4	J & D	Jne 2, '99 to '1904	b140,000
Maturing $20,000 or $25,000 each year.					
do do	r	3½	F & A	Aug. 12, 1899	20,000
do do	r	3½	F & A	Aug. 12, 1900	4,000
do do	r	3½	F & A	Aug. 12, 1905-'07 $10,000 yearly.	30,000
do do	1887 r	3½	J & J	July 14, 1907	c10,000
City hall bonds	1876c	6	J & J	July 1, '99-1901	9,000
Maturing $3,000 each year.					
Park bonds....	1894	3½	M & N	May 1, 1909	a3,000
do	1894	3½	A & O	Oct. 1, 1910	a5,000
do	1895	3½	J & D	June 1, 1911	4,000
do	1895	3½	J & D	June 1, 1912-'13	2,000
do	1895	3½	J & D	June 1, 1914	4,000
Public building,.....	1884 r	4	M & S	Sept. 20, '99-1909 $10,000 yearly.	b110,000
do do	r	4	M & S	Sept. 20, 1910	b15,000
do do	1886 r	4	M & N	Nov. 20, 1911	d11,500
do do	..1893	4	A & O	Oct. 16, 1904	8,000
do do	..1893	4	A & O	Oct. 16, '05 to '08	40,000
($10,000 due yearly.)					
do do	..1895	3½	F & A	Aug. 1, 1905-'07 $8,000 yearly.	24,000
do do	..1895	3½	F & A	Aug. 1, 1908	10,000
do do	1889r	3	A & O	Oct. 19, 1899	20,000
do do	.....r	3	A & O	Oct. 19, 1900-'02 $6,000 yearly.	18,000
do do	1891.	3	F & A	Feb. 17, 1901	2,605
do do	1891.	3	J & D	June 1, 1910	6,000
do do	1891.	3	J & D	June 1, 1911	6,000
do do	1898.	3½	M & N	Nov., 1909-'13 $10,000 yearly	52,000
do do	1899	3	F & A	Feb. 1905 1914	107,000
($10,000 in '05, '06, '08, '10-'14; $12,000 in '07, and $15,000 in '09.)					
High school site b'ds.	1898.	3½	M & N	1900-1908	53,250
Public Improvem'nt,	1893.	4	A & O	Oct. 16, 1912	15,000
do do	1893.	4	A & O	Oct, 16, 1913	40,000
do do	1893.	4	A & O	Oct. 16, 1914	40,000
do do	1891.	3½	J & D	Dec. 1, 1910	15,000
do do	1891.	3½	J & D	Dec. 1, 1911	20,000
do do	1891.	3½	J & D	Dec. 1, 1912	30,000
do do	1892.	3½	J & D	Dec. 15, 1905-'11 $10,000 yearly.	70,000
do do	1892.	3½	J & D	Dec. 15, 1912	5,000
do do	1894.	3½	F & A	Aug. 1, 1909-'14 $10,000 yearly.	60,000
do do	1895.	3½	J & J	Jan. 10, 1913	10,000
do do	1895.	3½	J & J	Jan. 10, 1914	8,000
do do	1895.	3½	F & A	Aug. 1, 1915	25,000
do do	1890.	3	M & S	Sept. 1, 1900	10,000
do do	.....	3	M & S	Sept. 1, 1901	10,000
do do	.....	3	M & S	Sept. 1, 1902	20,000
do do	.....	3	M & S	Sept. 1, 1903	20,000
do do	.....	3	M & S	Sept. 1, 1904	16,000
do do	.....	3	J & D	Dec. 1, 1905-'08 $10,000 yearly	40,000
do do	1891.	3	J & D	June 15, 1908	10,000
do do	1891.	3	J & D	June 15, 1905	10,000
do do	1891.	3	J & D	June 15, 1906	10,000
do do	1890.	3	J & D	Dec. 1, 1909	8,000
do do	1890.	3	J & D	Dec. 1, 1909	750
do do	1891.	3	M & S	Sept, 1, 1908	10,000
do do	1891.	3	M & S	Sept. 1, 1909	20,000
do do	1896.	3½	J & D	Dec. 1, 1915-'16 $24,000 yearly.	48,000
do do	1897.	3½	J & D	Dec. 15, 1916	23,500
do do	1898.	3½	J & D	Dec. 15, 1915-20 $10,000 yearly.	60,000
Rensselaer St. imp.	..1895.	3½	M & N	Nov. 1, 1900-'04 $5,000 yearly.	25,000
Water Works Bonds:—					
Issue of May 1, 1879.....	c*	5	M & N	May 1, '00 to 1902	a20,000
Maturing $10,000 each even year.					
do Aug. 1, 1879.	c*	4½	F & A	Aug. 1, '01-1904	d15,000
Maturing $7,500 every third year from 1901 to 1904.					
do do	c*	4½	F & A	Aug. 1, 1907-'19	40,000
Maturing $8,000 every third year from 1907 to 1919.					
do do	c*	3½	A & O	Apr. 1, 1900	b10,000
do do	c*	3½	A & O	Apr. 1, 1901	b10,000
do .August 1, 1881.	c*	3½	F & A	Aug. 1'99 to 1900 $5,000 yearly.	b10,000
do May, 1883.	c.*	3½	M & N	May 1 1910 to '19 $5,000 yearly.	b50,000
do June 2, 1884.	r	4	J & D	June 1, 1903	b5,000
do do	r	4	J & D	June 1, 1904	b5,000
do do	r	4	J & D	June 1, 1905-'09	c 40,000
Maturing $10,000 yearly, omitting 1907.					
do of Novem. 2, 1885	r	3½	M & N	Nov. 1, 1911	a5,000
do do	r	3½	M & N	Nov. 1, 1912	a5,000
do do	r	3½	M & N	Nov. 1, 1914	a7,500
do do	r	3½	M & N	Nov. 1, 1915	a7,500
do do	r	3½	M & N	Nov. 1, 1917	a1,000
do of Feb., 1896.....		3½	F & A	Feb. 1, 1903	5,000
do do		3½	F & A	Feb. 1, 1907	5,000

a Bonds for $1,000 each. b Bonds for $5,000 each. c Bonds for $10,000 each. d Bonds for $500, etc. y Bonds for $1,000 and $10,000

INTEREST is paid at office of City Chamberlain.

TOTAL DEBT, SINKING FUND, Etc.—

	Mch. 1, '99.	Mch. 1, '98.	Mch. 1, '97.	Mch. 1, '96
Total municipal debt.	$1,393,606	$1,172,265	$1,193,265	$1,213,265
Sink. funds, cash, etc.	47,981	66,489	71,385	68,957
Net municipal debt...	$1,345,625	$1,105,776	$1,121,880	$1,144,308
Water debt additional	246,000	273,500	283,500	303,500
Sinking funds, etc..	42,962	51,268	42,194	43,406
Net water debt.....	$203,038	$222,232	$241,306	$260,094

WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed at about full value.

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax per $1,000.
1898	$42,494,633	$5,282,425	$47,777,058	$17·26
1897	42,411,511	5,368,077	47,779,588	17·26
1896	42,535,685	5,133,025	47,668,710	19·48
1895	42,566,736	5,392,051	47,958,787	19·86
1890	41,851,392	5,198,587	47,049,979	18·45
1888	42,454,445	5,598,427	48,052,872	17·20

The tax rate for 1898 includes State and county tax $4·76 and city tax $12·50.

POPULATION.—In 1892 population was 64,986; in 1890 it was 60,956; in 1880 it was 56,747; in 1898 estimated 67,000.

TRUXTON.—John O'Donnell, Supervisor.

A town in Cortland County.

LOANS— When Due.
N. Y. & Os. Mid. RR. Bonds—
4s, J&J, $112,200....July 15, 1912
Subject to call after July 15, 1902
Town Bonds—
4s, J&J, $2,000.....July 15, 1899
Bonded debt Aug. 1, '98 $114,400

Assessed valuation, real $431,773
Assessed valuation, pers'l 34,175
Total valuation 1897..... 465,950
Assessment about ⅔ actual value.
Total tax (per $1,000) 1897.$24·33
Population in 1892 was.....1,265
Population in 1890 was.....1,328

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

TAX FREE.—Bonds are tax exempt.

ULSTER CO.—Geo. Deyo, Treasurer.

County seat is Kingston.

LOANS— When Due.
Court House Bonds, 1895, (ref.)
4s, M&S, $65,000.....1909 1920
($3,000 due yearly on Mar. 1.)
4s, M & S, $69,000....Mar. 1, 1900
($3,000 due yearly) to Mar. 1, 1922
4s, M&S, $32,000.....Mar. 1, 1923
County Bonds—
4s, M&S, $72,000.....Mar.. '00-'23
($3,000 yearly)
3s, $50,000 .....Mar. 1, 1900
3s, 50,000 ..... Mar. 1, 1901
4s, 10,000 .....Mar. 1, 1902
4s, ..., $140,000....Mar. 1, 1904
4s, 500,000....Mar. 1, 1905
4s, M&S, 100,000..Mar. 1, 1900 to
($5,000 due yearly) Mar. 1, 1919
Refunding Bonds—
4s, M&S, $14,000.....Mar., 1924
Bonded debt Jan.1,'99 $744,220
Assessed valuat'n, real 27,304,290
Assessed val'n, pers'l. 3,169,170
Total valuation 1898.. 30,473,460
Population in 1898 (est'd)..85,000
Population in 1890 was.....87,062
Population in 1880 was.....85,838

TAX FREE—The court house bonds are exempt from taxation.

UTICA.—T. E. KINNEY, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

LOANS— When Due.
Academy and School Bonds, 1896—
4s, ..., $153,000....1897 to 1916
4s, ..., 2,335..... ...1899
4s, ..., 20,000.....1899-1900
Railroad Aid Bonds—
7s, ... $200,000.. .July 1, 1901
4s, ann., 32,406.....1899-1904
(⅛ annually.)

LOANS— When Due.
Public Improvement—
4s, ... $157,266... part yearly.
Bridge Bonds—
4s, ..., $4,000..... 1899
4s, ..., 4,000.....1899-1902
4s, ... 9,000.....1899-1907
4s, ..., 4,000.....Nov., '99 '02
Local Assessments—
4s, ... $96,685... part yearly.
Total debt Mar. 1, 1899..$477,426

Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent.

INTEREST is payable in Utica at the City National Bank.

DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax.

ASSESSED VALUATION.—Assessment about full value in 1897; previously about 70 per cent.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$28,472,140	$9,222,004	$37,694,414	$19·62
1897	32,014,624	8,642,398	40,657,022	.....
1896	16,437,262	2,613,826	19,051,088	22·02
1895	16,548,046	2,630,263	19,178,309	.....
1890	16,461,052	2,330,606	18,791,658	27·23
1880	16,998,760	2,476,800	19,475,560	.....

POPULATION.—In 1892 population was 46,608; in 1890 it was 44,001; in 1880 it was 33,914; in 1870 it was 28,804. Population 1899 (estimated), 60,000.

WALTON.—H. S. Sewell, Supervisor.

This town is in Delaware County.

LOANS— When Due.
RR. Aid Bonds (reg.)—
4s, F&A, $84,000.....Feb. 1, 1900
($6,000 due yearly) to Feb. 1, 1913
3½s, F&A, $30,000....Feb. 1, 1909
($6,000 due yearly) to Feb. 1, 1913
Total debt Jan. 1, 1898.. $126,000

Assessed valuat'n, real.$1,550,829
Assessed valuat'n, per'l. 430,750
Total valuation 1897... 1,981,579
Total tax (per M.) 1897.. $11·72
Population in 1890 was.....4,543
Population in 1880 was.....3,544

The four per cents are payable to the Union Dime Savings Bank, N.Y

Walton School District.—Albert D. Peake, President Board of Education

LOANS— When Due.
Building Bonds—
4s, J&J, $22,000.....July 1, '99-'02
Refunding Bonds—
4s, J&J, $10,000.....July 1, 1914
($2,000 due yearly) to July 1, 1918.

Total debt Feb. 1, 1899.. $32,000
Ass'd valuation, real.....1,100,000
Assessed val'n, personal. 150,000
Total valuation 1898 1,150,000
Assessment abt. 40% actual value.
Population in 1897 (est'd.) 3,900

Six thousand dollars of the building bonds matures in 1899 and 1900 and $5,000 each year in 1901 and 1902.

INTEREST is payable at the Chase National Bank, New York City.

WARSAW.—WM. E. WEBSTER, President. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

LOANS— When Due.
Railroad Aid Loan—
3½s, J&J, $84,000.....July 1, 1902
(Subject to call.)
Village Water Bonds—
4s, J&J, $75,000.....1910 to 1925
$15,000 in 1910, 1915 and 1925, $30,000 in 1920.

Town debt Feb. 15, '99.. $34,000
Village debt Feb.15,'99. 75,000
Total valuation 1898... 1,353,555
Assessment about 4-5 actual value.
Total tax (per $1,000) 1898..$8·11
Population in 1890 was.....4,468
Population in 1892 was.....4,811
Population in 1896 was.....4,443

TAX FREE.—Railroad bonds exempt by statute from any taxation.

INTEREST on the railroad bonds is payable at the Union Trust Co., New York, and on the water bonds at Dime Savings Bank, New York.

WATERTOWN.—C. L. Parmelee, Ch'berlain.

This city is in Jefferson County.

LOANS— When Due.
City Bonds—
4s, $25 000 1892-1904
4s, 6,574 1898-1900
3½s, 40,000 .....1905 1914
4s, 13,000 1907-1919
4s, 47,000 1915-1925
City Hall, 1896—
4s, ..., $40,000.....1926 to 1930
($8,000 due yearly.)
Funding Bonds—
3½s .... $125,000. Feb. 1, 1900-'24
($5,000 yearly.)

Water Bonds—
7s, M&S, $50,000.....Part yearly
5s, M&S, 45,000.....Part yearly
4s, M&S, 85,000.....Part yearly
3½s, M&S, 15,000.....Part yearly
3s, M&S, 40,000.....Part yearly
Total debt Mar. 20, 1898..$531,574
Water debt (included)... 235,000
Assessed valuation, real..7,111,000
Ass'd valuation, pers'l.. 2,215,000
Total valuation 1897... 9,326,000
Assessment about ⅔ actual value.
Population 1898 (local est.).22.000
Population in 1890 was.....14,725

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown.

WATERVLIET.—Jas. H. Boyland, Chamb'n.

This city is in Albany County.

LOANS— When Due.
a Pavement Bonds—
4s, A&O, $256,000...1899 to 1914
(Part due yearly on Oct. 1.)
Sewer Bonds—
4s, M&S, $74,000.....1898 to 1906
(Part due yearly on Sept. 1.)
School Bonds—
4s, J&D, $53,000 ..... June, 1899
($5,000 due y'ly) to June, 1908.

a $1,000 each.

Electric Light Bonds—
4s, , $12,000..... July 1, 1899
($4,000 due y'rly) to July 1, 1901
Bonded debt Aug. 1, '98 $411,000
City has no floating debt.
Tax valuation, real..... 4,447,006
Tax valuation, personal 141,000
Total valuation 1898... 4,588,006
Assessment about actual value.
Total tax (per $1,000) '98..$20·40
Population in 1890 was.....12,967
Population in 1898 (est.)...15,000

INTEREST is payable at City Chamberlain's office.

WAWARSING.—W. Kelley, Supervisor.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

LOANS— When Due.
Town Debt.
Railroad Aid Loan—
3½s, F&A, $130,000.....'99 to '10
Bridge Bonds—
...., $1,185 ....
Village Debt.
Water Loan—
3½s, M&N, $13,500...Nov. 1, 1907
Now subject to call.

Town debt Feb. 20, '99.. $181,185
Village debt Feb 20, '99. 13,500
Assessed val'tion, real...1,284,700
Assessed val'tion, pers'l.. 137,733
Total valuation 1898....1,422,433
Assessment about ⅔ actual value.
Total tax (per $1,000) '98...$47·02

INTEREST on town bonds is payable at the Home Bank of Ellenville.

POPULATION—The population in 1892 of town and village was 7,866; in 1890 it was 7,758; in 1880 it was 8,547; in 1870 it was 8,151. Population of village in 1890 was 2,881; in 1897 (est.), 3,000.

WEST CHESTER.—See New York City.

WESTCHESTER CO.—Francis M. Carpenter, Treasurer.—County seat is White Plains.

LOANS— When Due.
4s, J&D, $64,978.....June 1, 1900
($10,000 due y'rly) to June 1, 1905
County Jail Bonds—
4s, J&J, $30,000.....1906-1908
($10,000 yearly on July 1.)
General Purposes—
3·65s, J&D, $17,000...June 1, 1899
4s, J&D, 10,000... 1899
4s, J&D, 12,000... 1900
3½s, J&D, 25,000... 1901
3½s, J&D, 10,000... 1902
3¾s, J&D, 15,000... 1903

General Purposes—(Con.)—
3½s, J&D, $25,000... 1904
3½s, J&D, 20,000... 1905
4s, J&D, 25,000...June 1, 1911
($10,000 due yearly) to June 1,'13
4s, J&D, $20,000.....June 1, 1915
Bond. debt Apr. 1, '98 $221,000
Tax valuation, real....168,034,356
Tax valuation, pers... 24,057,229
Total valuation 1897..192,091,585
Assessment at about actual value.
Population in 1892 was...145,106
Population in 1890 was...146,772

INTEREST is payable by County Treasurer at White Plains.

WHITEHALL.—E. C. PRATT, Mayor. A. R. STEVENS, Clerk.

This village is in the town of Whitehall and in Washington County.

LOANS— When Due.
Refunding Water Bonds—
3½s, ... $24,000. May 1, 1899-22
($1,000 due yearly on May 1.)
Water Bonds—
4s, A&O, $25,000....Apr. 15, 1904
4s, A&O, 25,000....Apr. 1, 1914
Bonded debt Apr. 1, 1898.$72,000
Floating debt 3,379
Total debt Apr. 1, 1898.... 75,379

Sinking fund, etc..... $2,000
Net debt Apr. 1, 1898..... 73,379
Tax valuation, real.....684,740
Tax valuation, personal....198,230
Total valuation 1897.....882,970
Assessment about ⅔ actual value.
Total tax (per $1,000).....$47·50
Population in 1890 was.....4,434
Population in 1880 was.....4,270
Population 1898 (estimated).4,577

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—Howard E. Foster, Treas.

This village is in Westchester County.

LOANS— When Due.
Refunding Bonds—
4s, ..., $14,000. Nov. 1, 1900-'13
Water Bonds—
4s, F&A, $130,000, Aug. 1, 1914-28
($4,000 in 1914 & $9,000 yearly to Aug. 1, 1928.)

Total debt Feb. 1, 1899 $530,000
Tax valuation 1898.....11,000,000
Population 1898 (estimated) .9,000

WILLIAMSBRIDGE.—See New York City.

YATES.—This town is in Orleans County.

LOANS— When Due.
Railroad-Aid Bonds—
5s, Apr. 1, $60,000...April 1, 1900
($4,000 due yearly) to April 1, 1914
Total debt Apr. 1, 1898....$64,000
Assessed valuation, real.1,002,645

Ass'd valuation, pers'l... $86,420
Total valuation 1898 ...1,069,065
Assessment is 9-10 actual value.
Total tax (per $1,000) '98...$12·20
Population in 1892 was.....1,995
Population in 1890 was.....1,969

YONKERS.—LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, Deputy Clerk.

Yonkers is in Westchester County.

LOANS— When Due.
Assessment Bonds—
4s, ..., $34,000....Feb. 1, 1900
4s, ..., 13,500....Feb. 1, 1900
4s, ..., 92,000....Feb. 1, 1901
4s, ... , 21,500 .. Feb. 1, 1902
Consolidation Bonds—
7s, A&O, $30,000.....Apr. 1, 1900
7s, A&O, 70,000 ...Apr. 1, 1901-2

LOANS - When Due.
Crematory Bonds—
4s, A&O, $5,500.....1900-1905
($1,000 due yearly on Apr. 1.)
4s, ..., $3,600 ... Apr. 1906-'09
Deficiency Bonds—
4s, ..., $10,000 ... Mar. 1, 1900
Fire Department—
4s, A&O, $10,000. Apr. 1, '00 to '01

LOANS— *When Due.*

PAVING BONDS—
4s, ..., $41,764..Mar. 1, '99 to '05
4s, ... 70,000..Mar. 1, '00 to '06
4s, ..., 262,558..Apr. 1, '99 to '25

PUBLIC BATH BONDS—
4s, ..., $20,000.1900, '05, '10, '15
($5,000 each payment.)

PUBLIC BUILDING AND DOCK—
4s, A&O, $11,200...Apr. 1, 1900-2
4s, ... 100,000....1902 to 1911
($10,000 due yearly.)
4s, J&D, $21,000...Apr., 1902 '05

SCHOOL BUILDING—
3½s, A&O, $175,000.Apr. '99-1976
($5,000 due yearly on Apr. 1.)
4s, ..., $210,500.Apr.1,1913 to '55
3½s, A&O, 28,500.....1913-81

REDEMPTION BONDS—
4s, ..., $50,000.....Feb. 1, 1900
4s, ... 60,000.....Feb. 1, 1901
4s, F&A, 125,000.....Feb. 1, 1902

STREET IMPROVEMENT—
4s, ..., $30,000.....1899-1901
($10,000 due yearly.)

TAX RELIEF—
4s, ..., $200,000.....May 1, 1899
4s, ..., 150,000.....May 1, 1900

WATER WORKS—
7s, .., $625,000.Apr. 1, 1903 to '14
5s, .., 30,000.Apr. 1, 1909 to '12
4s, .., 750,000.Apr. 1, 1912 to '22
3½s, ... 20,000.....Apr. 1, 1917

NORTH BROADWAY BONDS—
4s, A&O, $20,000.Apr. 1, 1900-'03
($5,000 each year.)

PAR VALUE OF BONDS.—The consolidation and water bonds are for $1,000 each.

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on July 1, 1898, was $3,253,522, sinking fund assets, $238,000; net debt, $3,015,522. Tax relief bond raised by taxation, $350,000.

CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it $1,154,417 48.

DEBT LIMITATION.—The city's debt is limited by law to 10 per cent of the assessed valuation of real estate.

ASSESSED VALUATION.—The city's assessed valuation has been:

Years—	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Average Rate of Tax per $1,000.*
1898.....	$32,283,460	$3,205,860	$35,489,320	.....
1897.....	30,711,880	3,155,974	33,867,854	$22·2998
1896.....	29,545,945	334,235	29,880,180	25·3486
1890.....	22,574,226	398,240	22,972,466	17·3902
1880.....	10,024,677	430,295	10,454,972	.....

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1898 (estimated) 43,000.

EXPLANATORY OF BONDS.—The redemption bonds were issued for purchase of lands bid in by the city at sales of property for non-payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Total Debt. $	*Interest.*	*Maturity.*	*Assessed Val'ation.* $	*Population. 1890.*
Andover (V.) Allegheny Co.	18,800	..	.....	241,916	.....
Angelica (T.), Allegany Co..	39,000	4	'99-'25	689,750	1,749
Angelica (V.), Allegany Co .	30,000	4	1927	225,006	953
Antwerp (T.), Jefferson Co..	15,000	3½	'07-'21	1,471,550	3,095
Arcadia (T.), Wayne Co	114,400	7	.....	3,043,801	6,310
Attica (Town), Wyoming Co.	28,700	4&5	.....	1,084,883	3,002
Ballston Spa (V.), Sar'ga Co	61,500	4 to 5	.....	.....	2,527
Bradford (T.), Steuben Co...	14,000	7	1902	316,850	765
Canandaigua(V.),OntarioCo.	130,000	4	1915	3,828,060	8,229
Canton(T.),St. Lawrence Co.	13,000	4	'99-'05	3,185,490	6,696
Cattaraugus (Village), Cattaraugus Co.....	22,000	4	1914	.....	878
Champlain (V.), Clinton Co..	20,000	4½	'22-'26	.....	1,275
Chautauqua (Town), Chautauqua Co.....	20,000	..	'99-'02	2,021,020	3,259
Cherry Creek (Town), Chautauqua Co.....	49,000	4	'09 '27	472,596	1,481
Cherry Valley(T.),Otsego Co.	50,000	3¼&3½	'99-'15	885,093	1,803
Cherry Valley(V.),Otsego Co.	21,000	4	1902-'16	.....	685
Cincinnatus(T.),Cortland Co	39,000	4	.....	293,175	956
Clifton Spgs (V.),Ontario Co.	50,000	4	1916	651,920	1,046
Clinton County	14,000	4	'00-'02	7,001,828	46,437
Columbus (T.),Chenango Co.	16,000	4	.....	525,856	1,109
Covert (Town), Seneca Co...	50,000	7	1901	1,409,245	1,963
Covington (T.),Wyoming Co.	12,000	4½	.....	601,942	1,151
Cuyler (T.), Cortland Co ..	58,000	4	.....	410,366	1,095
Deer Park Sch. Dist. No. 1..	22,000	4	'99-'09	1,931,435	*10,000
De Ruyter (T.), Madison Co.	50,000	4	.....	603,055	1,500
Eaton (T.), Madison Co.....	80,000	4	.....	1,291,022	3,121
Ellenville (V.), Ulster Co....	13,500	3½	1907	300,000	*2,998
Elmira Heights (Village), Chemung Co.....	17,000	4	'98-'13	.....	.....
Enfield (T.), Tompkins Co...	16,800	7	1901	583,646	1,363
Erin (T.), Chemung Co.....	13,700	7	Feb 1900	328,961	1,289
Frankfort(V.),Herkimer Co.	73,000	3½&4½	'99-'28	.....	2,291
Franklinville (Village), Cattaraugus Co.....	32,000	4	'98-'10	.....	1,021
Freeport (V.), Queens Co....	55,750	5	'99-'19	.....	.....
Gainesville(T.),Wyoming Co.	16,000	4½	'99-'02	1,049,788	2,168
Geneva (City), Ontario Co..	230,000	4	'16&'26	5,850,010	7,557
Geneva (Town), Ontario Co..	31,303	7	'98-'01	.....	8,877
Geneva Classical School District, Ontario Co.....	35,500	4&5	'99-'09	.....	.....
German Flatts (Town), Herkimer Co	34,750	6&7	1901	.....	7,255
Gilbertsville(V.),Otsego Co.	14,000	3½	'16-'25	.....	.....
Gowanda(V),CattaraugusCo	18,000	4	.....	.....	.....
Greenburg (Town), Westchester Co.....	167,000	..	.....	.....	11,613
Groton (V.), Tompkins Co....	26,600	3½	1928	.....	1,280
Groton (T.), Tompkins Co...	15,000	7	1900	1,467,140	3,572
Guilford (T.), Chenango Co.	27,000	4	.....	1,171,183	2,936
Hamilton Co.....	26,000	..		3,107,297	4,762
Hastings (T.), Oswego Co...	43,000	3½-4	.....	823,150	2,364
Hempstead S. D. No. 1.....	10,000	4&5	'99-'02	.....	.....
Hempstead S. D. No. 15.....	19,000	5	'03-'12	.....	.....
Hempstead S. D. No. 20.....	14,200	5	'00-'27	.....	.....
Hempstead S. D. No. 21.....	32,400	4	'97-'20	.....	.....
Hempstead S. D. No. 22.....	15,000	4½	'05-'19	.....	.....
Hempstead S. D. No. 24.....	10,000	5	'03-'12	.....	.....
Herkimer Co.....	144,000	..	.....	27,803,644	45,608
Herkimer(T.), Herkimer Co.	10,141	5	'99-'01	.....	4,666
Horseheads(T.),Ch-mungCo	108,100	7	Feb. 1900	1,713,074	3,482
Hoosick (T.), Rensselaer Co.	15,500	..	'01-'07	4,653,939	10,471
Hounsfield (T.), Jefferson Co.	41,000	4	.....	1,399,540	2,651
Hunter (T.), Greene Co.....	13,600	4	'99-'10	861,257	357
Irvington (Village), Westchester Co	31,000	4	'00-'07	3,620,200	2,799
Islip S. D. No. 1, Suffolk Co.	30,000	4	'02-'22	2,063,000	*2,290
Ithaca S. D., Tompkins Co...	12,000	4	1908	.....	.....
Jefferson County.....	20,000	4	'99-'02	36,485,164	62,806
Keeseville (V.), Clinton Co..	16,000	5	'99-'14	.....	2,103
Lebanon (T.), Madison Co ...	51,700	4	.....	665,870	1,277
Lestershire (V.) Broome Co.	57,900	..	.....	744,870	.....
Lewis Co.....	16,000	..	.....	10,296,752	29,806
Liberty (V.), Sullivan Co.....	32,500	..	.....	353,650	700
Lincklaen (T.),Chenango Co.	11,500	4	.....	207,255	726
Little Falls(T.), Herkim'r Co.	17,000	4	'99-'15	.....	7,512
Little Valley (Village), Cattaraugus Co.....	20,500	4	'07-'16	.....	698
Livingston County.....	30,000	4½	'00-'05	26,314,713	37,801
Lyons (T.), Wayne Co.....	21,500	4	.....	2,890,429	6,228
Madison (T.), Madison Co..	20,000	..	.....	246,035	2,316
Mamaroneck (Village), Westchester Co.....	25,000	..	.....	5,047,630	3,729
Manheim Sch. Dist. No. 2, Herkimer Co.....	15,000	3	'99-'13	.....	.....
Manlius (T.), Onondaga Co..	102,000	4½&7	1900-'01	2,741,820	5,453
Middlebury(T.),WyomingCo.	20,000	4½	.....	850,403	1,781
Middletown (Town), Richmond Co.....	162,000	4 to 6	'99-'27	.....	.....
Middleville(V.),Herkim'r Co.	20,000	3½	1924	.....	.....
Milford (T.), Otsego Co.....	14,400	4	1905	855,653	2,051
Mohawk (V.), Herkimer Co..	64,500	4	'99-'32	.....	1,806
Montgomery Co.....	27,287	..	.....	28,577,629	45,699
Morris (V.), Otsego Co.....	13,000	4	.....	.....	601
Naples (Town), Ontario Co..	50,000	7	1902	.....	2,455
Naples (V.), Ontario Co	24,000	4	1915	354,280	1,266
Nelson (T.), Madison Co.....	42,250	3½	.....	632,024	1,350
New Berlin(T.),Chenango Co.	54,500	4	.....	1,076,935	2,427
Newfane (T.), Niagara Co..	73,000	5	'99-'23	1,340,173	3,170
Newfield (T.), Tompkins Co.	45,800	7	1901	1,021,380	2,214
Newport (V.), Herkimer Co..	10,000	4	1914	.....	659
Newport (T.), Herkimer Co.	11,500	4	'14-'18	803,342	1,835
Niagara Co.....	52,500	..	.....	44,067,245	62,491
North Olean (Village), Cattaraugus Co.....	17,000	5	'99-'15	.....	.....
Norwich (T.), Chenango Co.	30,000	4	'99-'01	2,827,205	6,524
Nunda (T.), Livingston Co...	19,000	4&7	.....	1,226,080	2,426
Olean (City), School District No. 1, Cattaraugus Co.....	59,675	4½	'98-'15	.....	.....
Olean (Town), School Dist. No. 1, Cattaraugus Co.....	14,825	4½	'98-'15	.....	.....
Oneonta S.D.No.5,Otsego Co.	22,750	4	'99-'10	3,031,268	7,700
Ontario County	15,000	4	'99-'01	30,181,954	48,453
Ontario (T.), Wayne Co.....	53,400	4	.....	929,891	.....
Orange Co.....	11,000	..	.....	39,777,272	97,859
Oswegatchie(T.),St.Law.Co.	60,500	4, 5&6	.....	1,551,727	2,348
Otsego (T.), Otsego Co.....	114,500	3½&7	1900-'18	2,717,038	4,917
Otselic (T.), Chenango Co...	61,900	4	.....	449,615	1,284
Owego (Town), Tioga Co....	52,000	4	'99-'06	5,087,855	9,008
Oyster Bay Sch. Dist. No. 5..	36,500	4&5	'98-'40	.....	.....
Parish (Town), Oswego Co..	24,000	3½	.....	407,406	1,770
Patchogue (V.), Suffolk Co..	20,000	4	1900-'09	2,575,100	2,800
Perry (Town), Wyoming Co	69,900	7	1900	1,733,848	2,928
Phelps (Town), Ontario Co..	33,500	4&7	'98-'17	.....	5,086
Philadelphia (Town), Jefferson Co.....	25,000	7	.....	1,182,590	1,662
Pittsfield (T.), Otsego Co....	17,000	4	'99-'08	474,681	1,218
Plattsburgh (T.),Clinton Co.	15,000	7	'99-'01	2,207,498	9,500
do do Sch.D No.1.	17,800	4&5	'99-'08	.....	.....
Plymouth(T.),Chenango Co.	38,000	4	'99-'11	392,860	1,156
Randolph (Village), Cattaraugus Co.....	20,000	5	'00-'20	.....	1,201
Richland (T.), Oswego Co...	54,000	3½	.....	1,786,548	3,771
Richmondville (V.), Schoharie Co.....	28,000	3½	.....	.....	663
Ridgeway Sch. Dist. No. 5, Suffolk Co.....	31,000	4	'99-'18	1,341,904	2,200
Ridgeway and Shelby School District, Orleans Co.....	18,000	6	'99-'19	.....	.....
Riverhead School Dist No. 5, Suffolk County.....	31,000	4	'99 '18	1,341,904	2,200
Rockville Centre (Village), Queens Co.....	31,500	4	'99 '25	.....	.....
Rouses Pt. (V.), Clinton Co. .	38,000	4	'09-'12	.....	1,856
Rutland (T.), Jefferson Co	11,600	4	'99 '09	998,390	1,798
Salamanca (Town),Cattaraugus Co.....	22,000	5	'98-'08	1,156,105	4,572
Saranac Lake, Franklin Co..	44,000	5	'26-'34	600,000	768
Saratoga (T.), Saratoga Co .	80,000	4½	.....	1,417,955	3,855
Saratoga Springs (Town), Saratoga Co.....	70,000	4&5	'99-'16	7,341,700	13,171
Schoharie (T.), Schoharie Co.	16,500	4	.....	1,357,954	4,944
Schroeppel (T.), Oswego Co.	38,500	5&7	.....	1,886,790	3,026
Sea Cliff (V.), Queens Co....	54,000	5	'01-'21	844,570	1,450
Seneca (Town), Ontario Co..	15,696	7	'98-'01	.....	2,690
Sharon (T.), Schoharie Co....	39,000	3¼&3½	.....	.....	2,202
Sharon Springs (V.), Schoharie Co.....	36,000	3½	.....	.....	622
Sherburne (V.),Chenango Co.	41,000	3½&4	Part yr'ly.	530,000	980
Sidney (T.) Delaware Co....	59,500	3½&4	Part yrly	1,034,494	3,122
Smithtown (T.), Suffolk Co..	50,000	7	1901	1,744,911	3,357
Smyrna (T.), Chenango Co..	45,900	4	.....	623,600	1,398
Solon (T.), Cortland Co.....	77,900	4	.....	214,165	687
Somerset (T.), Niagara Co...	55,500	5	.....	1,042,604	1,962
Stockbridge(T.),Madison Co.	90,000	..	.....	733,175	1,845
Suffolk County.....	55,000	..	.....	48,753,066	62,491
Taylor (T.), Cortland Co....	31,500	4	.....	229,130	815
Theresa (T.), Jefferson Co.	63,300	..	1900	1,071,440	2,391
Tompkins County.....	18,000	5	.....	17,757,316	32,928
Ulysses (T.), Tompkins Co. .	54,200	7	1901	1,230,610	2,954
Unadilla Sch. D., Otsego Co.	12,000	6	'99-'11	.....	.....
Urbana (Town), Steuben Co.	10,000	..	.....	1,807,500	2,590
Vienna (T.), Oneida Co.....	30,000	4	.....	599,010	2,220
Volney (Town), Oswego Co.	171,000	3½-4-5	.....	3,242,409	6,527
Warren Co.....	12,000	..	.....	6,610,916	27,866
Watertown(T.),Jefferson o.	164,000	..	'99-'11	793,700	1,215
Wayne (Town), Steuben Co..	29,000	7	.....	362,035	889
Webb (T.), Herkimer Co	28,000	6	'99-'21	.....	.....
Wellsburg(V.),Chemung Co.	10,500	5	'99-'20	.....	.....
Wheatland (T.), Monroe Co..	41,000	4	'99 '14	1,504,787	2,400
Wilson (Town), Niagara Co.	95,000	5	.....	1,212,952	2,978
Winfield School District No. 4, Herkimer Co.....	12,500	4	'99-'23	.....	.....
Wolcott (T.), Wayne Co.....	83,000	5	'99-'10	1,135,099	3,216

*Population estimated

State of New Jersey.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - One of Original Thirteen
Total area of State (square miles) - - - - - 7,815
State Capital - - - - - - - - - Trenton
Governor(term exp. Mon. bef. 2d Tues. Jan.'02) F. M. Voorhees
Secretary of State (term expires Apr. 1, 1902) - Geo. Wurts
Treasurer (term expires April 2, 1900) - - George B. Swain
Comptroller (term expires April 2, 1900) - Wm. S. Hancock

Legislature meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.—New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbade the creating of a State debt exceeding one hundred thousand dollars *except* for purposes of war, &c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details are as follows.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
War loan	6	J & J	Jan. 1, 1902	71,000

INTEREST is payable in Jersey City and Trenton.

TOTAL DEBT.—The total bonded debt of the State on January 1, 1899, was $71,000. At previous dates it was:

Nov. 1, 1898	$194,000	Nov. 1, 1895	$660,400
Nov. 1, 1897	394,000	Nov. 1, 1894	735,400
Nov. 1, 1896	593,400	Nov. 1, 1880	1,996,300

In addition to the bonded debt the Treasurer and Comptroller have issued certificates to the commissioners of the Agricultural College for $48,000, which, with the war debt, makes the entire debt on January 1, 1899, $119,000. On Nov. 1, 1898, balance on hand was $1,001,524.

ASSESSED VALUATION.—The assessed valuation, etc., has been

1898	$844,354,193	1892	$742,759,082	1882	$534,917,876
1897	812,609,090	1890	649,979,700	1880	518,617,518
1896	794,428,048	1888	603,676,953	1878	531,851,849
1895	786,998,070	1886	573,256,303	1876	596,833,707
1894	774,398,332	1884	554,828,114	1874	619,057,903

In addition to the above the valuation of railroad and canal property in 1897 was $220,220,028.

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) *THE STATE* is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's credit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrepealable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to $100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work specified therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.

(2) *CITIES, COUNTIES, TOWNS, Etc.*, are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full.

19. No county, city, borough, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or bonds of any association or corporation.

20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibition relates to the giving of money, property or credit of cities, &c., to individuals, associations, or corporations, &c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV. Section VII., paragraph 11, which forbids the Legislature passing any *special* laws "regulating the internal affairs of *towns and counties*"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.

In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published in 1896 under an act and a supplement passed in 1894 and 1895, and to the heading "Municipal Bonds" pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds") in the Revised Statutes of New Jersey published in 1896, pages 2221, etc.

POPULATION OF STATE.—Population has been as follows.

1890	1,444,933	1860	672,035	1830	320,823
1880	1,131,116	1850	489,555	1820	277,426
1870	906,096	1840	373,306	1810	245,562

TAX EXEMPTION.—The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds, securities and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, etc., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. The full text of it may be found in the STATE AND CITY SUPPLEMENT for October, 1898, page 58.

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—The last *general* savings bank law of New Jersey was passed in 1876. Since then the legislative tendency in the matter of investments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. In 1878 the limits of the 1876 law were broadened in several particulars by a new act of two sections, the first taking the place of section 26 of the act of 1876. In 1886 still another law was passed in place of the first section of the law of 1878. Again in 1889 an act was passed extending materially the provisions of section two of the law of 1878, which covered the same subject matter contained in section 29 of the original law of 1876, and thereby section 26 of the law of 1876 was superseded by the law of 1886, and section 29 was superseded by the law of 1889. In 1896 a supplement approved March 30, 1896 (Chapter 139, laws of 1896) to the law of 1876, making school district bonds an authorized investment, went into effect. In 1897 an act was passed (approved April 9) authorizing investments in bonds issued by commissioners appointed by the Supreme Court of the State. In 1899 a further supplement extending the permissible line of municipal investments so as to include the bonds of townships and boroughs was approved March 24. An attempt to add such securities to the list was made in 1898, but the measure then failed to receive the approval of the Governor. The 1899 law is as follows:

SECTION 1. It shall be lawful for any savings bank in this State to invest its funds in the bonds of any city, county, town or township of this State issued pursuant to the authority of any law of this State, or in the bonds of any borough or village or school district of this State issued pursuant to the authority of any law of this State; *provided*, such borough, village or school district shall not, within the ten years next preceding, have defaulted in the payment of any part of either principal or interest of any legal debt or obligation thereof; *and provided further*, that the total indebtedness of any such borough or village does not exceed ten per centum of its assessed valuation, and such school district bonds are by law charged upon all the property of the inhabitants of such district, or in any interest-bearing obligation (other than obligations commonly known as improvement certificates) issued by the city, county, town, township, borough or village in which such bank or institution is situated.

The following is the law of 1897 (approved April 9, 1897):

"Sec. 1. It shall be lawful for any bank, trust company, savings bank or savings institution * * * incorporated under the laws of this State, to invest moneys belonging to or deposited with any such companies in any bonds authorized by the laws of this State to be issued by any commission appointed by the Supreme Court of this State by virtue of any law of this State."

We omit the law of 1896 with reference to school district bonds because its provisions are included in the laws of 1899, quoted above.

Next we give the leading provisions of the general law as to investments.

SECTION 1. That the first section of the act of which this is a supplement be and the same is hereby amended so as to read as follows:

That it shall not be lawful, from and after the passage of this act, for any savings bank or other savings institution, whether chartered or incorporated under a general or special act of the legislature of this State, and any provision contained in the charter, or any supplement thereto, of such savings bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows, to wit:

I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United States is distinctly pledged to provide for the payment of the principal and interest thereof;

II. In the interest-bearing bonds of this State;

III. In the bonds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institution, defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted.

IV. In the stocks or bonds of any city, town, county or village of this State, issued pursuant to the authority of any law of this State, or of the cities of New York, Brooklyn and Philadelphia, or in any interest-bearing obligations (other than those commonly known as improvement certificates) issued by the city, town or borough in which such bank or institution shall be situated: *(See below for provision including the bonds of* certain cities and counties of *any* State in the U. S).

V. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount loaned thereon, but not to exceed eighty per centum of the whole deposits shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than thirty per centum of its actual value; and no investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, directors or trustees of any such bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be filed and preserved among the records of the institution;

VI. In real estate strictly in accordance with the following provisions.

We do not reprint the real estate provisions, as they cover a matter not germane to our present subject. It is sufficient to say that they are two in number, marked *(a)* and *(b)*, and may be summarized as below:

(a) authorizes the holding of a plot for erection of a banking building or buildings, portions of which may be rented, but the cost of lot and buildings must not exceed 50% of the net surplus of the corporation;

(b) all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judgments or decrees obtained for debts due, etc.; and all such real estate must be sold within five years unless, on application to the State Board having supervision of Savings Banks, time shall be extended.

But the character of permissible investments was further greatly enlarged by the law of 1886, which is as follows:

SECTION 1. That it shall be lawful for any savings bank or savings institution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any city or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; *provided*, no such city or county has, within ten years previous to making such investment by any such savings bank or savings institution of this State, defaulted in the payment of any part of either principal or interest of any debt authorized by law of such State to be contracted; *and provided, further*, that the total indebtedness of any such city or county is limited by law to ten percentum of its assessed valuation. SEC. 2.

By another act the banks also have the right to *invest in railroad bonds* under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888,) this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any railroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any consolidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above passed in 1889 amending section 2 of the law of 1878 is as below. It relates to *loans on collaterals*:

SECTION 2. That hereafter it shall not be lawful for any saving institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and character as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this State, which have not defaulted in the payment of interest dividends within two years next preceding the time of such loan, and then only to the extent of *eighty* per centum of the *market* value of such collaterals; *provided*, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey, New York or Pennsylvania, an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the securities named in the first section cited above. Also (according to section 28 of the general law of 1876) they can deposit temporarily in banks the excess of current daily receipts over payments until such time as they may be judiciously invested.

The foregoing provisions leave the New Jersey law broad and liberal.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW JERSEY.

NOTE.—*For places not given in alphabetical order among the following statements, see "Additional Statements" at the end of this State.*

ASBURY PARK.—FRANK L. TEN BROECK, Mayor. WM. C. BURROUGHS, Clerk.

This city is in Monmouth County.

LOANS—	When Due.
FIRE BONDS—	
5s, A&O, $10,000	Oct. 1, 1915
WATER BONDS—	
5s, J&D, $60,000	June 1, 1915
Subject to call after June 1, 1900	
5s, J&D, $10,000	June 1, 1917
5s, J&D, 50,000	June 1, 1924
5s, J&D, 48,000	Dec. 1, 1926
4s, semi an., 22,000	1927
Road bonds	$25,500
School bonds	60,500

Interest payable at Treas. office
Bonded debt Apr. 19,'98. $276,000
Floating debt (addit'al). 53,467
Tax valuation, real..... 3,283,800
Tax valuation, personal. 363,800
Total valuation 1898....3,647,600
Assessment ½ to ½ actual value.
Total tax (per $1,000) '98..$23·00
Population of township 1890.8,333
Population of township 1880.4,187
Populat'n of boro' 1897 (est.).3,800

TAX FREE.—All bonds issued by this borough are tax exempt.

ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

LOANS—	When due.
SCHOOL BONDS—	
5s, semi-ann., $65,000	1910-1942
($2,000 due yearly on June 20.)	
Total debt Feb. 1, 1897. $91,000	

Tax valuation 1896.....$5,840,390
Assess. is about 50% actual value.
Tax rate (per $1,00).....$22·50
Population 1896 (est.).....12,000

ATLANTIC CITY.—JOSEPH THOMPSON, Mayor. A. M. HESTON, Comptroller.

This city is in Atlantic County.

LOANS—	When Due.
CITY BONDS—	
5s, M&N, $3,331	1904
5s, J&J 6,500	1906
CITY IMPROVEMENT BONDS—	
5s, M&S, $33,000	1901
($11,000 due every 5 yrs.) to	1911
4½s, M&N, $40,000	1906
4½s, M&N, 40,000	1911
4½s, M&N, 50,000	1916
4½s, A&O, 24,000	1918
ROAD CONSTRUCTION BONDS—	
4½s, J&D, $5,000	June 1, 1903
WATER BONDS—	
5s, J&D, $775,000	1925
4½s, M&S, 100,000	19 6
4½s, J&J, 12,000	1917
PAVING BONDS—	
4½s, g., J&D, $100,000	Nov. 1, 1908

CREMATORY BONDS—
4½s, g., J&J, $40,000..July 1, 1918
CITY HALL BONDS—
4½s, J&D, $10,000.....1899
4½s, J&D, 13,000.....1900
5s, F&A. 1,000.....1900
Bond. debt Feb. 1,'99..$1,277,408
Floating debt 80,000
Total debt Feb. 1, 1899 1,357,408
Sinking fund, etc..... 107,234
Net debt Feb. 1, 1899.. 1,250,174
Tax valuation, real.....12,453,415
Tax valuation, person'l 456,655
Total valuation 1898...12,910,070
Assessment about ½ actual value.
Tot. tax rate (p. $1,000) '98.$25·00
Population in 1895 was....18,329
Population in 1890 was....13,055

The permanent population, according to local figures, is 24,000, increased in summer months to 150,000.

ATLANTIC CO.—L. C. ALBERTSON, Collector.

Mays Landing is the county seat.

LOANS—	When Due.
BRIDGE BONDS—	
5s, ..., $6,000	1899-1902
ROAD BONDS—	
4½s, ..., $20,500	1899-1907
REFUNDING BONDS—	
4½s, ..., $15,000	1902

Bonded debt Dec. 1, '98. $41,500
Assessed val'tion, real..16,907,114
Assessed val'tion, per'l. 1,597,714
Total valuation 1898 .18,504,828
State & co tax (per M.) 98..$7,137
Population in 1890 was....28,836
Population in 1898 (est.)...40,000

ATLANTIC HIGHLANDS. — PETER S. CONOVER, JR., Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

LOANS—	When Due.
REFUNDING WATER—	
4½s, J&J, g., $60,000	July 1, 1928
REFUNDING SEWER—	
4s, J&J, g., $39,000	July 1, 1928
ELECTRIC-LIGHT BONDS—	
5s, M&N, $15,000	May 15, 1906
SCHOOL DISTRICT BONDS—	
5s, $30,000	1905 to 1919
($2,000 due yearly.)	

Tot. bor'gh debt Jan. 1,'98.$115,000
Bonds are exempt from taxation.
Assessed valuation, real.1,300,300
Assessed valuat'n, pers'l. 208,330
Total valuation 1898 . 1,508,630
Tax rate (per $1,000) 1898.$24·4
Population in 1890 was.....945
Population in 1896 was (est.).2,000

BAYONNE.—EGBERT SEYMOUR, Mayor. W. C. HAMILTON, Clerk.

This city is in Hudson County. The city issued the past year $50,000 4 per cent street improvement bonds due in 1904 and $100,000 4½ per cent school bonds due in 1918. We are unable to obtain from the city officials any statement of the city's debt, but take the following from a report made May 1, 1898, to the New Jersey State authorities.

FINANCIAL STATEMENT.

LOANS—	Amount.
City of Bayonne bonds	$371,500
Funded assessm't bonds.	118,000
Funded road const'n bds	40,000
Funded tax bonds	165,000
Improvement bonds	320,000
Refunded assess't bonds.	337,000
Road bonds	39,000
Township bonds	500
Water bonds	147,000
Bonded debt May 1, '98	1,538,000
Floating debt	150,321

Total debt.....$1,688,321
Sinking funds..... 108,141
Net debt May 1, 1898....1,580,180
Tax valuation, real.....11,921,970
Tax valuation, personal. 705,875
Total valuation 1898...12,627,845
Assessment about ⅗ actual value.
Total tax (per $1,000) .....$23·50
Population in 1890 was.... 19,033
Population in 1880 was.... 9,372
Population in 1896 (est)... 25,000

Of the bonded debt, $4,000 bears 6 per cent; $1,311,000 bears 5 per cent; $158,500 bears 4½ per cent; $64,000 bears 4 per cent; $500, no interest. This debt was and is due as follows: in 1898, $50,000; in 1899, $50,000; in 1900, $100,000; in 1901, $39,000; in 1902, $167,000; in 1903, $101,000; in 1904, $25,000; in 1905, $3,000; in 1906, $5,000; in 1907, $20,500; in 1908, $49,000; in 1911, $340,000; in 1912, $23,000; in 1913, $41,000; in 1914, $13,000; in 1915, $48,000; in 1916, $158,500; in 1917, $30,500; in 1918, $104,000; in 1919, $121,000; in 1925, $33,000; in 1928, $16,000; $500 on demand.

BELLEVILLE. — FRED. W. ASHWORTH, Chairman Township Committee.

This township is situated in Essex County.

LOANS—	When Due.
SIDEWALK BONDS—	
4½s, ..., $8,500	1915
4½s, ..., 11,000	1907
WOODSIDE (TWP.) BONDS—	
6s, J&D, $8,500	June 1, 1900
(Subject to call at any time.)	
IMPROVEMENT BONDS—	
4s, J&D, $50,000	Dec. 1, 1919
(Subject to call after Dec. 1, 1909)	
4s, $65,000	July 1, 1925
Subject to call after July 1, 1915	
4½s, ..., $15,000	1915

Total debt Oct. 1, 1898.. $158,000
Water debt (included)... 15,000
Sinking fund..... 13,607
Net debt Oct. 1.1898. ... 144,393
Floating debt (add't'l)... 8,981
Tax valuation, real.....1,829,650
Tax valuation, personal 173,300
Total valuation 1898....2,002,950
Assessment is ½ to ⅔ actual value.
Total tax (per $1,000) '98...$26·60
Population 1890 was.....3,487
Population 1899 (estimated).5,500

INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the $50,000 of improvement bonds at the Security Savings Bank, Newark, N. J.; on the $65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.—C. I. BLAUVELT, Clerk.

The county seat is Hackensack.

LOANS—	When Due.
BOUNTY BONDS ($500)—	
7s, Jan., $72,000	1900 to 1905
($12,000 due yearly on Jan. 1)	
Total debt May 11, 1898...$84,000	

Tax valuation, real....$39,906,835
Tax valuation, person'l 3,074,464
Total valuation 1898.. 42,985,299
Population in 1890 was.....47,226
Population in 1898.....76,081

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, $112,400	$5,000 y'ly from '99
Total debt Feb. 1, 1899.. $117,400	
Tax valuation, real.....2,142,270	

Tax valuation, personal. $358,715
Total valuation 1898....2,500,985
Tax rate (per $1,000) '98 18·20
Population in 1890 was..... 2,558
Population in 1880 was.....2,622

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

LOANS—	When Due.
SEWER BONDS—	
5s, M&N, $37,500	Nov. 1, 1899
($2,500 due y'ly) to	Nov. 1, 1913
Bonded debt Feb. 1, 1899. $37,500	
Floating debt 235,000	
Total debt Feb. 1, 1899... 272,500	

Assessed valuat'n, real.$3,171,275
Assessed valuat'n, pers'l 520,025
Total valuation 1898... 3,691,300
Assessment is ⅗ actual value.
Total tax (per $1,000) 1898 $25·00
Population in 1890 was.... 7,708
Population in 1899 (est.)...10,000

TAX FREE.—All of the above bonds are exempt from taxation.

INTEREST is payable at the Bloomfield National Bank.

BRIDGETON.—E. M. APPELGATE, Mayor. S. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

LOANS—	When Due.
PUBLIC BUILDING BONDS—	
4s, J&J, $20,000	July 30, 1928
SCHOOL BONDS—	
5s, Oct., $10,000	Aug. 1, 1899
4½s, M&S, $4,000	1905
4½s, M&S, 21,000	1906 to
($3,000 due yearly)	1912
4s, A&O, $15,000	Apr., '14-'18
WATER BONDS—	
6s, F&A, $44,000	Aug. 1, 1899
($3,000 due yearly) to	Aug. 1, 1913

Interest payable at Bridgeton.
Total debt Feb. 1, 1898.. $82,000
Sinking fund, etc..... 5,000
Net debt Feb. 1, 1898.... 75,000
Assessed valuat'n, real.$4,609,350
Assessed valuat'n, pers'l 1,653,190
Total valuation 1898... 6,262,540
Assessment is ⅓ actual value.
Total tax (per $1,000) '98..$17·00
Population in 1890 was.....11,424
Population in 1897 (est.)..13,300

BURLINGTON.—W. E. MCNEAL, Mayor.

This city is in Burlington County.

LOANS—	When Due.
CITY BONDS (refunding)—	
4s, M&S, $22,500	Sept. 1, 1904
MEADOW DRAINAGE—	
4s, J&J, $10,000	July 1, 1901
4s, J&D, 14,000	Dec. 1, 1921
Subject to call after Dec. 1, 1901	
PAVING BONDS—	
4s, ..., $10,000	1906
STEAM FIRE ENGINE—	
4s, ..., $6,800	1907
4s, ..., 7,000	1908
TOWNSHIP BONDS—	
4s, ..., $1,000	1904

WATER BONDS—
4s, M&N, $25,500.....Nov 1, 1916
4s, J&J, $28,000.....July 1, 1904
Interest is payable in Burlington.
Bonded debt Jan. 2, '99 $123,800
Sinking fund..... 7,000
Net debt Jan. 2, 1899.. 116,800
Assessed valuat'n, real. 2,147,965
Assessed valuat'n, pers'l 366,621
Total valuation 1898... 2,514,586
Total tax (per $1,000) '99...$21·30
Population in 1890 was.....7,264
Population in 1880 was.....6,090

TAX FREE.—All bonds issued by this city are exempt from taxation.

BURLINGTON CO.—W. H. WARRICK, Clerk.

County seat is Mount Holly.

The County has no bonded debt.
Floating debt May, '98. $72,731
Tax valuation, real.....20,066,513
Tax valuation, person'l 5,156,335

Total tax valuat'n,'98.$25,222,848
Total tax (per $1,000) 1898.$10·66
Population in 1890 was.....58,528
Population in 1898 was.....60,527

CAMDEN.—J. L. WESTCOTT, Mayor. GEO. G. FELTON, Treasurer.

This city, which is in Camden County, in March, 1899, annexed the town of Stockton.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bounties loans, 1864	6	J & J	July 1, 1900	$20,000
City hall, 1874	7	J & J	Jan. 1, 1903	75,000
Fire department, 1889	4	A & O	Oct 1, 1909	15,000
Floating debt, 1872	7	J & J	July 1, 1902	75,000
do 1876	7	M & N	May 1, 1906	130,800
do 1881	4	J & J	July 1, 1911	218,000
do 1883	4	J & J	Jan. 1, 1934	34,000
School Bonds, 1898	4	J & D	June 1, 1918	85,000
Paving Bonds, 1898	4	A & O	Apr. 1, 1928	200,000
do 1899	4	M & N	May 1, 1929	50,000
Funding, 1886	4	J & D	June 1, 1916	40,000
do 1872	4	J & D	Dec. 1, 1902	35,000
Interest account, 1873	7	J & J	Jan. 1, 1904	25,000
do 1875	7	J & J	Jan. 1, 1905	25,000
Park bonds, 1897	4	J & J	July 1, 1902	75,000
Pay bonds, 1877	7	J & J	Jan. 1, 1907	25,000
Water bonds, 1872	7	J & J	July 1, 1900	100,000
do 1887	4	J & J	July 1, 1917	50,000
do 1887	4	J & J	July 1, 1917	50,000
do 1890	4	J & D	Dec. 31, 1919	95,000
do 1892	4½	.....	July 1, 1922	95,000
do 1893	4½	J & J	Jan. 1, 1923	95,000
do 1896	4	J & D	June 1, 1926	600,000

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Camden's total bonded debt and the floating debt on May 1 of the years 1894, 1895, 1896 and May 31, 1898.

	May 31, 1898.	1896.	1895.	1894.
Total bonded debt	$1,897,800	$1,254,800	$1,217,000	$1,217,800
Floating debt	30,000	30,000	30,000	60,000
Sinking fund	30,000	.....	.....	.....

The city water works in 1897 were valued at $838,975, and the city hall, fire department property, etc., at $345,330.

ASSESSED VALUATION—

Years.	Assessed valuation Real.	Personal.	Total.	Rate of Tax per $1,000.
1898	$21,965,630	$1,766,300	$23,731,930	$21·00
1897	22,889,309	1,928,950	24,818,259	22·00
1896	22,550,702	1,761,350	24,312,052	22·00
1895	24,616,920	1,744,200	26,361,120	19·00
1891	17,141,770	1,416,610	18,558,380	24·50
1886	13,701,474	1,592,210	15,293,684	26·50
1880	9,908,235	1,657,850	11,566,080	22·00

The assessments since 1893 have been made at full cash value.

POPULATION—In 1890 population was 58,313; in 1880 it was 41,659; in 1870 it was 20,045. The population in 1895, according to State census, was 63,467.

CAPE MAY.—THOMAS W. MILLET, Mayor. H. F. DOUGLASS, Recorder.

This city is in Cape May County.

LOANS— When Due.

GENERAL IMPROVEM,T BONDS—
5s, ..., $10,000....June 1, 1915
5s, M&N, 13,000.....May 1, 1916
5s, J&J, 12,000.....Jan. 1, 1918

SEWER BONDS—
5s, J&D, $12,000.....June 1, 1921

REDEMPTION, ETC.—1890—
5s, J&J, $15,000.....Jan. 1, 1910

REFUNDING BOND—
5s, M&N, $15,000.....May 1, 1910
5s, A&O, 19,800.....Oct. 1, 1899
5s, J&J 4,300.....Jan. 1, 1905

REFUNDING BONDS—(Con.)
5s, A&O, $13,000....April, 1, 1924
Interest is payable at Cape May.
Total debt Apr. 1, 1899. $126,100
Sinking fund..... 17,500
Net debt Apr. 1, 1899... 143,600
Ass'd valuation, real....1,578,795
Ass'd valuation, pers'l... 165,325
Total valuation 1898....1,744,120
Assessment is ¾ actual value.
Tax rate (per $1,000) 1898.$25·00
Population in 1890 was.....2,136
Population in 1895 was (est.).2,700

EAST ORANGE.—A. H. RYAN, President. ALONZO DURKEE, Auditor.

This township is in Essex County.

LOANS— When Due.

SCHOOL BONDS—
5¾s, ..., $1,600.....1899-1903 ($300 due yearly.)
5½s, ..., $4,500.....1899-1901 ($1,500 due yearly.)
5s, ..., $16,000.....1899-1902 ($4,000 due yearly.)
5s, ..., $5,000.....1899-1903 ($1,000 due yearly.)
5s, ..., $25,500.....1899-1901 ($8,500 due yearly.)
4s, ..., $2,000.....1899

TOWN HALL BONDS—
4s, M&N, $30,000.....May 2, 18 9 ($1,500 due yearly) to May 2, 1918

SEWER BONDS—
5s, ... $20,000.....
5s, var., 169,350.....1898-1915
4½s, var., 66,800.....1898-1916
4s, var., 104,250.....1898-1909

LOANS— When Due.

STREET IMPROVEM'T BONDS—
5s & 6s, $178,418 84...1-10 yearly.

TAX ARREARAGE BONDS—
4½s, ... $100,000.....1899
4s, J&J, 84,000.....July 1. 1914

FUNDING BONDS—
4s, ..., $200,000...Jan. 1, 1929 (Subject to call $50,000 in 1909 and $75,000 in 1919.)
Bonded debt Nov. 1, '98.$1,113,360
Floating debt..... 6,000
Total debt Nov. 1, '98.. 1,119,360
Sinking fund..... 84,000
Net debt Nov. 1, 1898.. 1,035,360
Ass'd valuation, real...14,034,225
Ass'd valuation, pers'l . 1,68·,250
Total valuation 1898...15,722,475
Tax rate (per $1,000) '98...$25·00
Population in 1890 was.....13,282
Population in 1897 (est.)....20,000

ELIZABETH.—WILLIAM A. M. MACK, Mayor. A. B. CARLTON, Comptroller.

This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value.

Elizabeth is in Union County.

LOANS—

NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Adjustment bonds, 1882	4	J & J	July 1, 1922	$3,203,880
School bonds	5	....	1899 to 1905	63,500

A sinking fund of about $75,000 per annum is applied to redemption of outstanding bonds.

INTEREST is paid by the Mercantile Trust Company of New York.

TOTAL DEBT ETC.—Total bonded debt Feb. 1, 1899, was $3,267,380. Bonds are all exempt from city tax.

ASSESSED VALUATION—The city's assessed valuation and tax rate at different periods have been as follows:

Years.	Assessed valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1898	$15,391,400	$1,759,700	$17,151 100	$28·60
1897	15,119,100	1,797,200	16,916,300	28·60
1896	14,796,650	1,780,300	16,576,950	28·80
1895	14,710,750	1,744,800	16,455,550	29·80
1893	14,248,950	1,719,918	15,968,868	29·80

The tax rate in 1897 includes State tax, $2·70; county tax, $5·40; city tax, $20·50; total, $28·60 per $1,000.

POPULATION—In 1895 was 43,765; in 1890 population was 37,764; in 1880 it was 28,229; in 1870 it was 20,832.

ESSEX COUNTY.—THOS. McGOWAN, Director. ED. L. CONKLIN, Auditor.

The county seat is Newark.

LOANS— When Due.

ROAD BONDS—
5s, A&O, $4,588.....Apr. 30, 1901
5s, J&J, 10,000.....July 1, 1899
5s, A&O, $32,715 69....1902 1906

PARK BOND —
3·65s.F&A,$1,000,000.Au.1,'15-35 ($200,000 every 5 years.)
4s, F&A, $1,500,000..Aug. 1, 1926
4s, F&A. g. 500,000..Aug. 1, 1938

REFUNDING BONDS—
4s, A&O, $147,000...1899 to 1905 ($21,000 due yearly on Apr. 1.)

BRIDGE BONDS—
4s, ..., $150,000.....July 1, 1917

REFUNDING WAR BONDS—
4s, A&O, g., $300,000.Apr. 1, 1919
Total debt May 11, '98 $3,364,303
Sinking funds..... 317,377
Net debt May 11, 1898 3,046,926
Tax valuation, real...163,744,880
Tax valuation, person'l 33,779,703
Total valuation 1898..197,524,583
County tax (per $1,000) '98.$6·486
Population in 1890 was....256,090
Population in 1880 was....189,929
Population in 1898 was...345,540

Principal and interest of the park bonds are payable in gold.

INTEREST on the $1,000,000 and the $500,000 issues of park bonds is payable by the United States Mortgage & Trust Company, New York City; on the $1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark, N. J.

FRANKLIN.—MAX P. KAUFMANN, Treasurer. DANIEL DEPEW, Clerk.

This township is in Essex County.

LOANS— When Due.

ROAD BONDS—
4s, reg., $42,000.....April 1, 1900 ($2,000 due yearly) to.....1920

WATER BONDS—
4s, coup., $47,000.....1925
5s, reg., 5,000....Nov. 1, 1906

WOODSIDE BONDS—
5s, reg., $6,000.....1906

Bonded debt Mar. 1, '98..$104,000
Water debt (included) 52,000
Tax valuation, real.....1,276,326
Tax valuation, personal.. 56,000
Total valuation 1898....1,332,326
Total tax (per $1,000) '98.. $29·80
Population in 1890 was..... 2,007
Population in 1896 (est.)... 3,027

FREEHOLD.—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.

LOANS— When Due.

SCHOOL BONDS—
4s, J&J, $15,000.....1905-1909 ($1,000 due yearly on Jan. 1.)

SEWER BONDS—
5s, J&J, $26,900 ($1,775 yearly)

WATER BONDS—
4s, J&J, $48,000.....Part yearly.
Bonded debt Feb. 1, '99... $71,625

Floating debt..... $3,275
Total debt Feb. 1, '99..... 74,900
Assessed valuation, real.1,520,400
Ass'd valuation, pers'l.. 782,863
Total valuation, 1898....2,303,263
Assessment about ¾ actual value.
Total tax (per $1,000) '98..$17·68
Population in 1890 was.....2,932
Population 1899 (estimated) 3,500

The total tax as given above includes State, county and township tax, $12·68; town tax, $5·00.

The school bonds noted above were issued by the township and not by the town of Freehold

INTEREST payable at Treasurer's office.

TAX FREE—All of the town's bonds are exempt from taxation.

GLEN RIDGE.—ROBERT S. RUDD, Mayor. NATHAN RUSSELL, Clerk.

This borough is in Essex County.

LOANS— When Due.

4½s, F&A, $60,000.....1902-1925 ($2,000 yearly to 1915 and $3,000 yearly to 1925.)
Bonded debt Apr. 9, '98...$60,000

Floating debt (addit'nal) $16,595
Assess'd valuation, real.1,375,000
Ass'd valuation, pers'l... 110,500
Total valuation 1898.. .1,485,500
Tax rate (per M.) 1898.....$23·00

GLOUCESTER CITY.—JOHN BEASTON, Mayor. G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

LOANS— When Due.

IMPROVEMENT BONDS—
4½s,.....$23,000.....1899-1908

WATER BONDS—
6s, ..., $20,000....1914 to 1923 ($2,000 due yearly.)
5s, ..., $10,000....1924 to 1928 ($2,000 due yearly.)
5s, ..., $8,000.....1929 to 1932 ($2,000 due yearly.)
4s, ..., $27,000....1900 to 1913 ($2,000 due yearly.)

Bonded debt Feb. 12 '99. $88,000
Water debt (included)... 65,000
Tax valuation, real.....1,554,475
Tax valuation, personal. 292,950
Total valuation 1898 1,847,425
Total tax (per $1,000) '98...$18·00
Population in 1890 was.....6,564
Population in 1899 (est.).....6 300

GLOUCESTER CO.—C. W. STOW, Director. A. S. BARBER, JR., Co. Coll'r

County seat is Woodbury.

LOANS— When Due.

ROAD BONDS—
4s, ..., $13,500....1899 to 1907 ($1,500 yearly)
4s, M&N, $14,000 ($2,000 y'rly)
Interest payable in Woodbury.
Total debt May 12, 1898 $49,500

Floating debt.....$12,000
Tax valuation, real.....12,512,675
Tax valuation, personal 3,834,374
Total valuation 1898...16,347,049
County tax (per $1,000) '98..$5·20
Population in 1890 was.....28,649
Population in 1898 was.....32,721

TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—HERMAN WALKER, Chairm'n.

This town is in Hudson County.

LOANS— When Due.

REFUNDING BONDS—
5s, A&O, $90,000....Apr. 16, 1903 ($10,000 every 5 yrs. to Apr. 16, '13, and $60,000 April 16, 1918.)
Floating debt.....$13,204
Total debt Mar. 15, 1898 ... 99,180

Tax valuation, real.....$812,524
Tax valuation, personal. 46,025
Total valuation 1898..... 858,549
Tax rate (per $1,000) '98. 14·40
Population in 1890 was.....1,947
Population in 1898 was.....4,500

HACKENSACK.—C. E. ECKERSON, Treasurer. L. A. CAMPBELL, Clerk.

This town is in Bergen County.

LOANS— When Due.

ROAD BONDS—
5s, ..., $45,000...Feb., 1900-1908

SEWER BONDS—
4s, g., $56,000.....Feb. 1, 1900 to ($4,000 due yearly. Feb. 1, 1913.
4s, ..., $1,800.....1899-1909
Bonded debt Mar. 4, '98. $52,400

Floating debt..... $89,799
Total debt Mar. 4, 1898 142,199
Assessed valuat'n, real. 2,453,400
Assessed valuat'n, pers'l 329,475
Total valuation 1898 .. 2,782,875
Assesm't about 30% actual value.
Town tax rate (per M.) '98..$11·00
Population 1897 (est.). 9,000

HACKETTSTOWN.—J. H. BEATTY, Mayor.

This town is in Warren County.

LOANS—	When Due.
Town bonds, 1902 to 1908	$15,000
Renewal water bonds ($3,000 yearly)	$24,500
Const'n water b'ds, $12,000	1905-6
do do 13,500	1911
Bonded debt April 1, 1898	$69,000

Assessed valuat'n, real	$1,003,065
Assessed valuat'n, pers'l	317,549
Total valuation 1898	1,320,614
Tax rate (per $1,000) 1898	$14·00
Population 1890	2,410
Population 1898 (est.)	2,800

HARRISON.—{JOHN J. MULLIGAN, President. {E. J. GRACE, Treasurer.

This town is in Hudson County.

LOANS	When Due.
SCHOOL BONDS—	
5s, May, $21,000	1898 to 1903
4½s, ..., 14,000	1928
STREET IMPROVEMENT BONDS—	
5s&6s, J&J, $261,800	July 1, 1911
4½s, ..., 66,300	1928
FIRE BONDS—	
4½s, ..., $14,000	1928
WATER BONDS—	
6s, J&J, $40,000	July 1, 1916
TOWN HALL BONDS—	
5s, J&J, $16,000	July 1, 1913

Bonded debt Mar. 20, '98	$353,500
Floating debt	49,953
Total debt Mar. 20, 1898	403,453
Sinking fund	7,860
Net debt Mar. 20, 1898	395,593
Tax valuation, real	3,100,235
Tax valuation, personal	294,500
Total valuation '98	3,394,725
Assessment about actual value.	
Total tax (per $1,000) 1898	$24·50
Population in 1890 was	8,338
Population in 1896 (est.)	10,000

HOBOKEN.—{LAWRENCE FAGAN, Mayor. {FRED. KAUFMANN, Comptroller.

Hoboken is in Hudson County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
A City Loan. 1898...c	4	J & D	Dec. 1, 1918	312,000
A Judgment, 1875....r	7	F & A	Feb. 1, 1905	$54,000
A do 1889.....	4	J & J	July 1, 1899	30,000
A Library bonds, 1897	4	J & J	Mch 1, 1917	50,000
B&C School-house, 1887.r	4½	F & A	Aug. 1, 1907	45,000
A&B do 1890.c&r	4	J & J	July 1, 1910	100,000
A do 1897....c	4	J & J	Mch 1, 1917	90,000
A do 1898.....	4	J & D	June 1, 1918	13,000
A Sewer bonds, 1897...c	4	J & J	1917-1926	100,000
D Water bonds, 1882....r	6	A & O	Oct. 2, 1902	9,500
D do 1883....r	5	A & O	Apr. 12, 1903	5,000
D do 1890....r	4½	M & N	Nov. 1, 1910	20,000
C Engine house, 1892.r	6	M & N	Nov. 1, 1902	15,000
B do 1897.r&c	4	.....	Oct. 1, 1917	25,000
A Fire house, 1892...r	4½	M & N	Nov. 1, 1907	13,000
do 1893...r	4½	F & A	Aug. 1, 1908	7,000
B do. 1894...r	4	.....	Aug. 1, 1909	10,000
D Volunt'r b'nty, ser. I.c	6	J & J	Jan., 1900	4,500
C do 1881.c&r	5	M & N	Nov. 15, 1901	196,000
A Refunding, 1899...	4	.....	1919	75,000
A City Hall, 1880..c&r	5	M & S	Sept. 1, 1910	60,000
A Police Dept., 1892 c	4½	M & N	Nov. 1, 1912	24,000
Repaving bonds	4	M & N	May 1, 1928	150,000
Paving bonds	4	.....	1928	50,000

"c," coupon bonds; "r," registered bonds.

PAR VALUE OF BONDS—A is $1,000; B is $5,000; C is $10,000; D is $500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken, and interest on water bonds at Water Registrar's office.

TOTAL DEBT, ETC.—

	May 2, 1898.	May 3, 1897.	May 4, 1896.	May 6, 1893.
Total bonded debt	$1,285,000	$1,264,000	$1,038,000	$1,042,000
Sinking funds	37,464	36,029	8,551	1,495
Net debt	$1,247,536	$1,227,971	$1,029,449	$1,040,505
Floating debt	$117,421	.....	$130,101	$136,667

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000
1898	$25,513,700	$1,855,010	$27,368,720	$24·80
1897	25,138,500	1,634,390	26,772,890	24·20
1896	24,828,600	2,884,640	27,713,240	22·00
1895	22,124,400	2,242,480	24,366,880	24·20
1890	17,275,600	1,622,862	18,898,462	24·70
1887	15,621,100	1,491,300	17,112,400	25·36
1880	13,575,600	1,284,447	14,860,047	21·81

POPULATION—In 1890 population was 43,648; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

HUDSON CO.—{FRANK McNALLY, Director Board of Freeholders. {EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne The county seat is Jersey City.

LOANS—	When Due.
ARMORY BONDS—	
4s, J&J, $3,000	Jan. 1, '00-'02
SIDEWALK BONDS—	
4s, A&O, $50,000	Oct. 1, 1901
4s, M&N, 127,000	May 1, 1902
BRIDGE BONDS—	
5s, J&J, $31,000..c	Nov. 1, 1901
4½g, M&S, 100,000g c	Sept. 1, 1918
4s, J&J, 106,000.r	Jan. 1, 1917
4s, J&J, 26,000	Jan., 1900-12
LUNATIC ASYLUM BONDS—	
4½s, J&J, $100,000..r	Jan. 1, 1911
($10,000 due yearly) to	Jan. 1, 1920
4s, J&J, $110,000..r	Jan. 1, 1900
($10,000 due yearly) to	Jan. 1, '10
3s, J&J, $18,000..r	Jan. 1, 1900
($2,000 due yearly) to	Jan. 1, '08
3s, J&J, $1,000..r	Jan. 1, 1909
PUBLIC ROAD BONDS—	
4½s, M&N, 100,000..r	Nov. 1, 1922
4½s, J&J, 500,000..c&r	Jan. 1, 1923

LOANS—	When Due.
PUBLIC ROAD BONDS—(Con.)	
4½s, J&J, 250,000c&r	Jan. 1, 1923
4½g, J&J, 500,000g.c&r	Jan. 1, '24
4½s, J&J, 600,000.g..c	Jan. 1, '25
4g, J&J, 150,000g, r	Jan. 1, 1926
4s, A&O, 24,000 r	Oct. 1, 1902
4s, J&J, 48,000 c	July 1, 1903
4s, A&O, 38,000 r	Oct. 1, 1903
4s, A&O, 38,000 r	Oct. 1, 1904
4s, M&N, 200,000	May 1, 1927
4s, g, M&S, 44,000	Mar. 1, 1928
PURCHASE BONDS—	
4½s, M&N, $73,000 r	Nov. 2, 1911
TAX ARREARS BONDS—	
6s, J&J, $250,000 c&r	Jan. 1, 1905
5s, J&J, 318,000 c&r	May 19, 1901
WAR RENEWAL BONDS—	
5s, M&S, $854,000 c&r	Sep. 1, 1905
JUDGMENT BOND—	
4s, J&J, $10,000	Jan. 1, 1900
($5,000 due yearly) to	June 1, 1901

INTEREST is payable by the First National Bank, Jersey City, N.J.

TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1898, was $4,732,024 floating debt, $65,300; total debt, $4,797,324; sinking fund, $1,116,436; net debt, $3,680,888. The net debt in 1897 was $3,591,106.

ASSESSED VALUATION and tax rate have been as follows:

Years.	Assessed Valuation— Real.	Personal.	Total.	Tax rate per $1,000.
1898	$145,979,101	$12,333,782	$158,312,887	$5·48
1897	144,038,741	12,135,498	156,174,239	.....
1896	137,687,292	12,261,922	159,949,214	.....
1894	135,386,022	11,921,881	147,307,903	5·80
1893-94	130,209,003	11,382,210	141,591,212	.....
1891-92	123,387,636	10,107,418	133,495,054	5·60

POPULATION.—The population in 1890 was 275,126; in 1880 was 187,944; in 1870 was 129,067. Population in 1898 was 359,850.

JERSEY CITY.—{EDWARD HOOS, Mayor. {GEORGE R. HOUGH, Comptroller.

Jersey City formerly suffered greatly from difficulty in collecting taxes and assessments. Under the Martin Act, however, passed some years ago by the Legislature, arrears of taxes are made liens on the property, and if not paid within three years the property can be sold to satisfy them. The city has also succeeded in adjusting the taxes with the railroads, and the latter now pay into the treasury about $225,000 annually. Jersey City is in Hudson County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Armory bonds.....1895...r	4½	J & J	1900 to 1901	$2,000
($1,000 due yearly on Jan. 1.)				
Refund. assess. b'ds, 1893.c&r	5g.	M & S	Sept. 1, 1923	700,000
do do 1894...c&r	5g.	M & N	May 1, 1924	600,000
City government, 1872.....r	7	J & J	July 1, 1913	a550,000
City Hall, 1891.....part c&r	5	F & A	Feb. 10, '00 to '12	130,000
($10,000 due yearly to Feb. 10, 1912.)				
do 1894.....r	5g.	J & J	Jan. 1, '13 to '22	200,000
($20,000 due yearly.)				
do 1894.....c&r	5g.	J & J	Jan. 1, 1923	350,000
do 1896.....r	4	F & A	1900 to 1901	20,000
($10,000 due yearly on Jan. 1.)				
do 1896.....r	4	F & A	1902 to 1904	30,000
(Part due yearly on Feb. 1.)				
do 1897.....r	4	F & A	Feb. 1, 1905-'07	30,000
Refunding, 1897.....	4½g.	M & N	May 1, 1927	450,000
Park, 1897.....	4g.	M & N	May, 1927	100,000
City of Jersey City, 1884..c&r	6	A & O	Apr. 1, 1904	†1,000,000
Fire Engine House, Police Station, etc., Bonds—				
Engine house, 1893.....r	4½	J & J	July 24, 1901	8,000
do do 1894...r	4½	M & S	Sept. 10, 1902	8,000
do do 1896...r	4½	J & J	Dec. 28, 1903	4,000
Fire Department....1897...r	4	J & J	June 1, 1909	12,000
Police H'd-Quar., 1890.....r	4	J & J	Jan. 1, 1900	a15,000
($5,000 due yearly Jan 1, 1900, to 1902.)				
Police stations, 1890.....r	4½	A & O	Oct. 1, 1903-4	10,000
do do 1891.....r	5	J & J	Jan. 1 '99-1900	19,900
do do 1892.....r	5	J & J	Jan. 1, 1909	20,000
do do 1891.....r	4½	J & J	Jan. 1, 1905-7	15,100
do do 1897.....r	4	J & J	Feb. 15, 1910	7,500
Funding Loans to Fund—				
Assessment bonds, 1875.c&r	7	J & D	June 1, 1905	600,000
do 1876.c&r	7	J & J	Jan. 1, 1906	300,000
do 1891....r	5	A & O	Apr. 1, 1916	†1,469,000
Floating debt, 1879.c&r	6	F & A	Feb. 1, 1909	†1,353,000
Maturing bonds, 1880....r	6	J & D	June 1, 1910	†450,000
do do 1892.c&r	5	J & J	Jan. 2, 1922	†200,000
Differences, &c., 1881....r	5	A & O	Apr. 1, 1911	†150,000
Street lighting.....1897...r	4	J & J	1899-1907, $3,800 yearly on July 1.	34,200
Joint outlet sewer..1897....r	4	J & J	Jan. 1, 1901	96,710
Public library bonds.1898..c	4g.	A & O	Apr. 1, 1928	150,000
Funding Loans to Fund—				
Tax arrearages, 1894.....r	4½	J & J	May 10, 1899	412,000
do 1895.....r	4½	J & J	Jan. 1, 1900	325,000
do 1897.....r	4	J & J	Jan. 1, 1903	800,000
do 1898.....	4	J & J	1900	182,000
do 1898.....	4	A & O	Oct. 1, 1900	245,000
do C. RR. of N. J..	4	.....	1899-1903	435,788
Improvements, 1874.....r	7	J & J	Jan. 3, 1906	60,000
Morgan St. dock, 1870...c&r	7	J & J	June 8, 1900	a125,000
Property purchased.....r	4	with bond optional		548,443
School Bonds, including Bergen, etc., issues—				
Pub. schools (Bergen), 1870.r	7	J & J	Jan. 1, 1900	100,000
do (Hudson), 1870.r	7	J & J	Apr. 2, 1900	50,000
do 1897.....g	4	F & A	Aug. 2, 1927	200,000
do 1898.....c	4g.	F & A	Aug. 1, 1918	100,000
Streets and Sewers Assessment Bonds—				
Streets and sewers, 1892.c&r	5	J & J	Jan. 2, 1922	†z548,000
Water loan, 1870.....c&r	7	J & J	Jan. 1, 1902	a375,000
do 1872.....c&r	7	A & O	Apr. 1, 1902	a800,000
do 1872.....c&r	7	M & S	Sept. 1, 1902	a500,000
do 1874.....c&r	7	J & J	Jan. 1, 1904	a250,000
do 1876.....r	7	J & J	Jan. 1, 1906	a60,000
do 1876.....r	7	M & N	Nov. 1, 1906	a61,000
do 1878.....r	7	M & S	Mch. 26, 1908	a47,000
do 1873.....c&r	7	M & N	May 1, 1913	a500,000
do 1877.....c&r	6	J & J	July 1, 1907	a255,000
do 1879.....c&r	6	F & A	Feb. 1, 1909	a50,000
do 1879.....c&r	6	J & J	July 1, 1909	a50,000
do 1883.....c&r	5	F & A	Feb. 1, 1913	†a525,000
do 1891.....c&r	5	A & O	Apr. 1, 1916	†586,000
do 1891.....c&r	5	J & D	June 1, 1921	350,000
do 1892.....c&r	5	J & J	Jan. 2, 1922	†248,000
do 1893.....c&r	5	J & J	Jan. 2, 1923	†200,000
do 1895.....r	4½	J & J	Jan. 2, 1925	179,000
Past due, not presented for payment—				
Streets and sewers...various	7	.....	June 1, 1894	1,000
Improvements.....	7	.....	.....	1,750
Funded debt.....	4	.....	May 1, 1897	7,000

a $1,000 each. † Secured by special sinking fund.
s Wholly in sinking fund. z These are assessment bonds
*Principal and interest paid by a special tax levy.

INTEREST is paid by the Merchants' Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The city's total bonded debt, on Dec. 1, 1898, was $18,497,979 which amount included $4,218,000 of assessment bonds and $5,136,000 of water bonds. The floating debt at that date was $430,663.

	Dec. 1, 1898.	Dec. 1, 1897.
General account debt	$9,143,979	$8,573,244
Assessment account debt	4,218,000	4,218,000
Temporary loans	430,663	829,389
Improvement certificates	799,411	749,748
Unexpended appropriations, 1889-94	.....	362,037
Other accounts	9,000	414,681
Total liabilities (excluding water debt)	$14,601,053	$15,147,099
Cash in City Treasury	$923,072	$679,659
Cash and bonds held in sinking funds	2,746,793	2,001,606
Taxes due and unpaid	3,734,134	3,531,432
Assessments due and unpaid	2,570,520	2,514,218
City property	3,700,000	3,614,100
Other items	621,625	759,041
Total resources	$14,296,144	$13,100,056
Water debt (sinking funds not deducted)	$5,136,000	$5,136,000

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1898, were as follows:

	Cash.	Securities.	Total.
General sinking funds	$263,595	$1,994,156	$2,257,751
Water sinking funds	19,174	469,868	489,042
Total	$282,769	$2,464,024	$2,746,793

ASSESSED VALUATION.—

	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1899	$82,994,859	$7,510,141	$90,445,000	$28·60
1898	82,211,740	7,167,700	89,379,440	.....
1897	82,415,220	7,547,541	89,962,761	28·90
1895	81,968,790	7,370,832	89,349,622	27·50
1890	73,059,265	5,898,150	78,957,415	26·40
1886	61,894,739	4,985,200	66,879,939	29·40
1880	54,122,875	5,343,815	59,466,690	28·00

POPULATION.—In 1890 population was 163,003; in 1880 it was 120,722; in 1870 it was 82,546; in 1899 it was estimated at 200,000.

KEARNEY.—

WILLIAM BARDSLEY, Chairman.
BURTON E. CANFIELD, Treasurer.

This township is in Hudson County.

LOANS—	When Due.
STREET IMPROVEMENT—	
5s, F&A, $25,000	Aug. 1, 1901
5s, F&A, 2,000	Aug. 1, 1903
5s, F&A, 500	Aug. 1, 1903
5s, F&A, 7,000	1899-1900
($3,000 in 1899, $4,000 in 1900.)	
5s, M&S, $5,000	Mar. 1, 1902
FIRE DEPARTMENT—	
5s, M&S, $1,000	May 1, 1899
5s, F&A, 8,000	1899 to 1906
($1,000 annually on Aug. 1.)	
REDEMPTION RR. BONDS—	
5s, J&D, $94,000	June 1, 1902
5s, J&D, 6,000	June 1, 1903
5s, J&D, 48,800	June 1, 1904
SCHOOL BONDS—	
5s, F&A, $4,000	Aug. 1, 1899
5s, J&D, 1,000	Dec. 16, 1900
5s, F&A, 500	Feb. 1, 1907
5s, M&S, 12,000	1899 to 1901
($4,000 yearly on Sept. 1.)	
5s, J&D, $12,000	1899 to 1904
($2,000 yearly on June 1.)	
5s, J&D, $2,000	June 1, 1906

LOANS—	When Due.
SCHOOL BONDS—(Con.)	
5s, M&N, $4,000	1899 to 1902
($1,000 yearly on May 1.)	
5s, M&S, 4,000	Sept. 1, 1906
5s, J&D, 1,000	Dec. 16, 1906
SEWER BONDS—	
5s, M&S, $25,000	Sept. 1, 1901
5s, M&S, 75,000	Mar. 1, 1903
WATER BONDS—	
6s, A&O, $58,000	Oct. 1, 1917
5s, A&O, 30,000	Oct. 1, 1917
5s, M&S, 2,000	Oct. 1, 1917
5s, A&O, 13,000	Oct. 18, '19 & '20
5s, A&O, 11,000	Oct. 1, 1919-20
Bonded debt Mar. 1, '98	$540,800
Floating debt (add'al)	172,234
Sinking fund assets	142,821
Tax valuation, real	3,594,007
Tax valuation, personal	395,993
Total valuation 1898	3,990,000
Tax rate (per $1,000) '98	28·50
Population in 1890 was	7,064
Populat'n '95 (State census)	10,467

INTEREST on the redemption bonds is payable by the Central Trust Company, New York; on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept. 1, 1901, and on $5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.—Long Branch is in Monmouth County.

Bond. debt. May 1, '98	$89,000
Floating debt	53,932
Total debt May 1, '98.	142,932
Tax valuation, real	9,579,050
Tax valuation, person'l.	970,240
Total valuation 1897	$10,549,290
Tax rate (per $1,000) '98.	20·50
Population in 1890 was	7,231
Population in 1880 was	3,833

MADISON.—J. BAKER, Chairman Finance Com.

This borough is in Morris County. Bonds are tax exempt.

LOANS—	When Due.
ELECTRIC-LIGHT BONDS—	
Subject to call 15 years prior to maturity.	
5s, A&O, $15,000	Jan. 1, 1911
5s, A&O, 5,000	Oct. 1, 1911
5s, A&O, 15,000	Apr. 1, 1913
ROAD BONDS—	
4½s, F&A, $31,000	1899 to 1909
($2,000 due yearly.)	
SCHOOL BONDS—	
5s, ..., $15,000	1917-1931

WATER BONDS—	
Subject to call 20 years before maturity.	
5s, A&O, $60,000	Aug., 1920
5s, A&O, 10,000	Oct., 1921
5s, A&O, 10,000	Apr. 1, 1923
Total debt in Mar., 1898	$163,000
Assessed valuat'n, real	$1,767,245
Assessed valuat'n, pers.	335,500
Total valuation 1898	2,102,745
Assessment is ½ actual value.	
Total tax (per $1,000) '98	$22·65
Population in 1890 was	2,469

INTEREST is payable at the First National Bank of Madison

MERCER CO.—County seat is Trenton.

LOANS—	When Due.
BRIDGE BONDS—	
5s, $10,000	Feb. 1, 1899
(Part due yr'ly) to Feb. 1, 1909	
ROAD IMPT. BONDS—	
4s, ..., $30,000	Dec. 1, 1899
($10,000 due yearly) to Dec. 1, '06	
DEFICIENCY BONDS—	
4s, ..., $25,000	June 8, 1903
Bonded debt May 10, '98	$215,000
Floating debt	$380,500
Total debt May 10, '98.	595,500
Sinking fund	343,550
Net debt May 10, 1898.	251,950
Assessed valuat'n, real	35,681,274
Assessed valuation, per.	10,381,455
Total valuation 1898	46,062,729
Tax rate (per $1,000) 1898	$6·90
Population 1890 was	79,978
Population in 1898 was	88,868

MIDDLESEX CO.—

JAMES M. PARSONS, Director.
DAVID SERVISS, Collector.

County seat is New Brunswick.

LOANS—	When Due.
BRIDGE BONDS—	
7s, A&O, $2,100	Apr. 1, 1900-'01
4, J&J, $40,000	Jan. 1, 1900
($10,000 due ye'ly) to Jan., 1903	
RENEWAL BONDS—	
4s, J&J, $35,500	Jan., 1900 1902
4s, J&J, 10,000	Jan. 1, 1910-'11
4s, J&J, 20,000	1904-1907
($5,000 due yearly on Jan. 1.)	

LOANS—	When Due.
4s, J&J, $10,000	Jan. 1, 1908-'09
Bonded debt May 10, '98	$139,150
Floating debt	45,500
Total debt May 10, 1898	184,650
Total valuation 1898	29,127,346
State school tax (per $1,000)	$2·80
County tax (per $1,000) '98	7·20
Population 1890 was	61,754
Population 1898	75,038

INTEREST is payable at the Co. Collector's office, New Brunswick

TAX FREE.—All bonds issued by this county are tax exempt.

MONTCLAIR.—

JOHN H. PARSONS, Chairman.
SILAS STUART, Treasurer.

This town is situated in Essex County.

LOANS—	When Due.
RAILROAD BONDS—	
5s, M&N, $110,000	1899-1909
($10,000 due yearly on Nov. 1.)	
5s, M&N, $135,000	1910-1918
($15,000 due yearly on Nov. 1.)	
SCHOOL BONDS	
5s, J&J, $3,000	1899-1901
($1,000 due yearly on July 1.)	
5s, J&J, $112,000	July 1, 1902
5s, F&A, 500	Aug. 1, 1899
5s, F&A, $2,000	1900-1901
($1,000 due yearly on Aug. 1.)	
5s, M&N, $26,500	1899-1921
(Part due yearly.)	
5s, F&A, $2,000	1899-1900
($1,000 due yearly on Aug. 1.)	
4s, g., M&S, $9,000, g.	Sep. 1, 1899

LOANS—	When Due
SCHOOL BONDS—(Con.)	
4s, g., M&S, $36,000, g.	1900-1911
($3,000 due yearly on Sept. 1.)	
SCHOOL MORTGAGES—	
5s, var., $28,500	.....
SEWER BONDS—	
5s, M&N, $150,000	May 1, 1913
4s, J&D, $60,000	June 1, 1905
Bonded debt Feb. 1, 1899	$674,500
Floating debt (addl'l)	17,500
Tax valuation, real	7,223,100
Tax valuation, personal.	967,300
Total valuation 1898	8,190,400
Assessment about ⅔ actual value.	
Tax rate (per $1,000) 1898.	$32·40
Population in 1890 was	8,656
Population in 1899 (est.)	12,000

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the $150,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.

TAX FREE.—All bonds are exempt from taxation.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—Situated in Neptune Township, Monmouth Co.

LOANS—	
School bonds, 5s	$97,800
Road bonds, 5s	11,252
Bonded debt Aug. 1, '97	97,052
Assessed valuation, real	2,469,049
Assess valua., personal	113,560
Total valuation 1896	$2,582,609
Assessment about ⅔ actul value.	
Tp. tax rate (per $1,000) '96.	$19·70
School tax (per $1,000) '96.	4·09
Population 1897 (est.)	8,000

NEWARK.—JOHN S. GIBSON, Comptroller.

Newark is situated in Essex County.

LOANS— NAME OR PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due	Principal. Outstand'g.
Annexation	1886	4	M & S	Mch. 1, 1906	$126,000
City improvement refunding	..	4	M & S	Mch., 1923	1,500,000
City tax	1886	4	M & S	Mch. 1, 1906	158,000
Corporate	1878	6	F & A	Aug. 1, 1908	700,000
do	1880	5	J & D	June 1, 1910	500,000
Intercepting sewer	1888	4	A & O	Apr. 10, 1908	620,000
School bonds	.....	4	.....	1899-1900	101,000
do do (high)	1897	3·35	.....	1917	200,000
do do	1898	4	.....	.....	100,000
Sewer	1879	6	M & S	Mch. 1, 1909	180,000
do	1893	4	M & S	Mch. 1, 1907.	30,000
Street improvement	1879	6	M & S	Mch. 1, 1909	270,000
do do and sewer.	1886	4	M & N	May 10, 1906	500,000
Street opening	.....	4	1915	1915	100,000
Tax arrearage	1890	4½	J & J	1900	28,000
do	1889	4	J & J	July 1, 1899	51,000
do	1891	4	.....	1901	34,000
do	1892	4	.....	1902	33,000
do	1893	4	.....	1903	31,000
do	1894	..	.....	1904	53,000
do	1895	..	.....	1905	66,000
do	1896	..	.....	1906	66,000
do	1897	..	.....	1907	86,000
do	1898	.	.....	1908	88,000
Public Library	1897	4	J & J	June 1, 1927	300,000
Water debt	.....	7	F & A	Aug. 1, 1906	50,000
do	1875	7	M & N	May 1, 1905	500,000
do	1879	5	M & N	May 1, 1909	100,000
do	1891	5	.....	1911	70,000
do	1885	4½	M & N	May 1, 1915	215,000
do	1888	4½	M & S	Mch. 6, 1918	20,000
do	1888	4	J & D	Dec. 2, 1908	20,000
do	1890	4	J & D	1910	20,000
do	1884	4	M & N	May 1, 1914	30,000
do	1886	4	M & N	May 1, 1916	12,000
do	1887	4	A & O	Apr. 1, 1917	15,000
do	1892	4	F & A	Feb. 1, 1922	6,450,000
do	1892	4	.....	1912	20,000
do	1893	4	.....	1913	55,000
do	1895	4	.....	1915	40,000
do	1896	..	.....	1916	40,000
do	1897	4	.....	1927	100,000
Market	1891	4	.....	1911	335,000

INTEREST is payable at office of City Treasurer and at local banks.

TAX FREE.—The city's bonds are all exempt from taxation.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Dec. 1, 1898.	Jan. 1, 1898.	Jan. 1, 1897.
Tot. bond. debt (incl. water dbt.)	$14,113,000	$14,086,000	$13,773,000
Sinking funds	3,345,039	3,028,225	2,784,653
Net bonded debt	$10,677,961	$11,057,775	$10,988,347
Water debt (included above)	$7,757,000	$7,757,000	$7,757,000
Temporary loans (additional)	.....	$738,000	$932,000

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding.

Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per $1,000.
1898	$111,979,904	$27,798,994	$139,778,898	$21·00
1897	111,273,650	27,275,414	138,549,064	19·80
1896	108,872,790	26,130,716	133,483,311	19·60
1895	106,012,950	25,587,787	*130,085,787	19·80
1890	88,729,905	25,265,475	113,995,425	18 20
1880	65,733,315	17,631,095	83,364,410	.....

* Less indebtedness sworn off.

POPULATION.—In 1890 population was 181,830; in 1880 it was 136,508; in 1895, according to the State census, it was 215,807.

NEW BRUNSWICK.—

N. WILLIAMSON, Mayor.
J. B. KIRKPATRICK, Tr.

This city is situated in Middlesex County.

LOANS—	When Due.
REVENUE BONDS—	
4s, M&N, $18,000	.....
SINKING FUND BONDS—	
6s, M&S, $11,000	Sept. 1, 1902-3
6s, M&S, 41,000	1901, '02 & '03
6s, J&J, 141,500	1905 & 1906
5s, M&S, 22,000	Sept. 1, 1901-2
5s, M&S, 25,000	Sept. 1, 1902-3
5s, J&J, 15,000	Jan. 1, 1905-6
4½s, M&N, 12,000	May 1, 1907-8
4½s, A&O, 95,000	Oct. 1, 1919
4½s, ..., 65,000	.....
4s, ..., 10,000	.....
4s, M&N, 65,000	1907 & 1908
4s, M&S, *10,000	Mar., 1907-8
3s, M&N, *10,000	Nov. 1, 1908-9
3s, M&S, *40,000	Sept. 1, 1917-18
4s, M&N, 62,000	Nov. 1, 1923
STREET AND SEWER BONDS—	
7s, M&N, $7,300	1899
6s, M&N, 229,000	1898 & 1899

LOANS—	When Due.
STREET & SEWER BONDS—(Con.)	
6s, M&N, $30,000	1899 & 1900
6s, M&N, 19,500	1900 & 1901
6s, M&N, 18,500	1901 & 1902
6s, M&N, 24,000	1902 & 1903
6s, M&N, 37,000	1903 & 1904
6s, M&N, 500	1904 & 1905
6s, M&N, 4,500	1905 & 1906
6s, M&N, 1,000	1906 & 1907
6s, M&N, 11,500	1907 & 1908
WATER BONDS—	
7s, M&N, $50,000	Mch. 1, 1903-4
7s, M&N, 8,500	Nov., 1899
($5,000 due yearly) to Nov. 1, 1900	
7s, M&N, 10,000	Nov. 1, 1899
REFUNDING BONDS—	
4s, M&N, $151,000	May 1, 1922
4½s, M&N, 68,000	Nov. 1, 1926
4s, M&N, 110,000	May 1, 1923
3½s, J&J, 22,000	Jan. 1, 1924
3½s, M&S, 48,000	Mar. 1, 1924

* The bond issues marked thus (*) are all held by the sinking fund.

TAX FREE.—The city's bonds are exempt from taxation.

INTEREST on all bonds payable at the National Bank of New Jersey, New Brunswick, where principal will be payable at maturity.

TOTAL DEBT, SINKING FUND, ETC.—

	Apr. 1, 1899.	Apr. 1, 1898.	Apr. 1, 1897.
Total municipal debt	$1,286,400	$1,293,600	$1,570,600
Sinking funds and cash assets	268,440	225,230	441,994
Net debt	$1,017,960	$1,068,370	$1,128,606
Water debt, included above	.....	132,500	190,500
Floating debt (included above)	30,900	6,500	9,500

CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works which cost $493,000. The gross earnings from the water-works for 1898 were $61,676, including rental of fire hydrants; the construction and expense account was $17,400.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1898	$8,319,286	$1,981,956	$10,301,241	$24·00
1897	8,574,176	2,042,375	10,616,551	26·00
1895	8,120,000	2,105,000	10,225,000	26·00
1890	7,900,000	2,150,000	10,050,000	24·60
1886	4,062,455	1,325,850	5,388,305	41·40
1880	4,173,000	1,243,000	5,416,000	35·81

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338.

ORANGE.—{HENRY STETSON, Mayor. {C. G. WILLIAMS, Collector.

Orange is situated in Essex County. None of the city's bonds can be retired before maturity.

LOANS—	When Due.
POOR HOUSE BONDS—	
5s, J&D, $2,000	Dec. 1, 1899
($1,000 due yearly) to Dec. 1, 1900	
SCHOOL HOUSE BONDS—	
5s, ... $1,800	1903
5s, ..., 8,000	1900-1901
5s, J&D, 3,000	Dec. 1, 1902
5s, J&D, 5,000	Dec. 1, 1903
4½s, ... 40,000	1900 to 1907
($5,000 due yearly.)	
4½s, J&J, $60,000	1913 to 1918
($10,000 yearly on July 1.)	
SEWER BONDS—	
6s, ..., $57,000	1929 to 1933
5s, J&D, 5,000	June 1, 1922
4½s, M&N, 121,000	1898 1899
5s, J&D, 250,000	June 1, 1923
($25,000 due yly) to June 1, 1932	

LOANS—	When Due.
SEWER BONDS—(CON.)—	
5s, J&J, $30,000	Jan. 1, 1904
($5,000 due y'rly) to Jan. 1, 1909	
5s, J&J, $16,000	Jan. 1, 1910-11
5s, J&J, $20,000	Jan. 1, 1913-14
5s, J&J, 60,000	Jan. 1, 1915
($15,000 due y'rly) to Jan. 1, 1918	
5s, J&J, $80,000	Jan. 1, 1919
($20,000 due y'rly) to Jan. 1, 1922	
5s, J&J, $50,000	Jan. 1, 1923
($5,000 due y'rly) to Jan. 1, 1932	
4½s, ..., $125,000	1915 to 1921
4½s, ..., 150,000	1904 to 1914
TAX AND ASSESSMENT ARREARS—	
4½s&5s, ..., $102,000	1899 1908
4½s&5s, ..., 34,400	1899-1908
WATER BONDS—	
5s, A&O, 344,000	Oct. 1, 1912

INTEREST is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National bank of Orange.

TOTAL DEBT, ETC.—

	May 16, 1898	May 1, 1897.	May 13, '96.	Mar., 1895.
Total municipal debt	$1,515,200	$1,571,000	$1,618,800	$1,537,800
Sinking funds and other assets	349,038	128,759	92,674	120,975
Net debt	$1,166,162	$1,442,241	$1,526,126	$1,416,825
Water debt (included above)	$344,000	$344,000	$354,000	.....
Floating debt	20,000	.....	$20,000	$30,000

The sinking fund receives yearly about $24,000, raised by taxation and from the water-works and other sources. The available assets consist of unpaid taxes ($110,105), assessments in arrears ($113,818), and cash in treasury ($101 67) and sinking fund of $114,948.

CITY PROPERTY is valued at $2,415,000.

ASSESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Tax Rate per $1,000
1898	$8,967,540	$976,179	$76,385	$9,943,719	$25·00
1897	8,816,810	1,020,637	.....	9,837,447	25·00
1895	7,630,600	794,400	.....	8,425,000	28·80
1890	5,950,000	782,000	137,920	6,732,000	27·00
1887	4,917,300	732,700	92,050	5,650,000	27·40
1880	3,919,700	529,100	.....	.....	21·00

POPULATION.—The estimated population in 1898 was 25,000; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,318.

PASSAIC.—{ANDREW McLEAN, Mayor. {R. B. TINDALL, Clerk.

This city is in the county of the same name.

LOANS—	When Due.
CITY BONDS—	
5s, J&D, $21,000	June 1, 99 '19
5s, J&J, 23,500	Jan. 2, 1902
5s, ..., 16,000	1895-1914
5s, ..., 11,500	1918
5s, ..., 25,000	Nov., 1900-'24
4½s, ..., 7,500	1906
5s, ..., 30,000	1900 to 1911
($2,500 yearly on Mar. 1.)	
5s, J&D, $5,000	Sept. 1, 1904
PUBLIC IMPROVEMENTS—	
5s, ..., $70,000	1899-1912
PUBLIC PARK BONDS—	
5s, J&J, $33,000	1905
($3,000 due yearly) to 1915	
SCHOOL HOUSE BONDS—	
5s, J&J, $12,000	1896 to 1906
4½s, J&D, 35,000	1913 to 1917
($7,000 yearly on Dec. 1.	
5s, ..., $9,000	1912
5s, ..., 17,000	1899-1915
4½s, ..., 46,000	1899-1914
4½s, J&D, 22,000	Nov., '16-17

LOANS—	When Due.
SEWER BONDS—	
..s, ..., $60,000	
STREET IMP. BONDS—	
4½s, ..., $50,000	1913-1917
($5,000 yearly to July 1, 1913, and 1914, $10,000 in 1915, $15,000 in 1916 and 1917.)	
TAX BONDS—	
..s, ..., $17,000	

Bonded debt Jan. 1, '99	$502,418
Floating debt	220,019
Total debt Jan. 1, 1899	722,437
Sinking fund and cash	177,035
Net debt Jan. 1, 1899	545,402
Tax valuation, real	7,323,430
Tax valuation, personal	1,062,523
Total valuation 1898	8,385,953
Assessment is ⅔ actual value.	
Total tax (per $1,000) '98	$27·80
Population in 1890 was	13,028
Population in 1880 was	6,532
Population in 1899 was	22,000

INTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC CO.—{A. B. PEARCE, Clerk. {P. H. SHIELDS, Collector.

County seat is Paterson.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O, $13,000	Oct. 1, 1905
ROAD BONDS—	
5s, M&N, $40,000	May 1, 1899
5s, F&A, 20,000	Feb. 1, 1900
5s, M&S, 30,000	Mar. 1, 1900-'01
5s, M&N, 25,000	1901
COURT HOUSE BONDS—	
4s, J&J, $100,000	Jan. 1, '02-'03
4s, F&A, $100,000	Feb. 1, '08-'09

LOANS—	When Due.
REBUILDING BRIDGE BONDS—	
5s, M&S, $24,000	1905
5s, M&S, 40,000	1906

Interest is payable in Paterson.

Total debt Sept. 1, '98	$362,000
Tax valuation, real	51,671,534
Tax valuation, personal	9,086,097
Total valuation 1898	60,757,631
Assessment about ⅓ actual value.	
Population in 1890 was	105,046
Population in 1898 was	150,087

PATERSON.—{JAMES PARKER, Comptroller. {C. W. BALDWIN, Treasurer.

This city is in Passaic County.

LOANS—	When Due.
CITY HALL BONDS—	
5s, M&N, $115,000	May, '97-1907
5s, A&O, 155,000	part yearly
4½s, M&N, 120,000	———
4s, J&J, 100,000	———
SEWER BONDS—	
6s, J&D, $3,000	1902
5s, J&D, 16,000	1902
5s, M&S, 30,000	1902
4s, ..., 18,000	1913
SCHOOL BONDS—	
7s, J&D, $7,000	1900
7s, J&D, 20,000	1901 to 1904
5s, J&J, 50,000	1907
5s, F&A, 50,000	Aug. 1, 1908
4½s, A&O, 25,000	Oct. 1, 1910
4½s, A&O, 25,000	Oct. 1, 1911
4s, A&O, 50,000	1913-15
($25,000 on April 1.)	
4s, ..., $15,000	1918
STREET IMP. BONDS—	
4s, ..., $97,000	July 1, 1908
FUNDED DEBT—	
6s, J&D, $10,000	1899 to 1900
WAR BOUNTY BONDS—	
7s, J&D, $42,500	1899 to 1900
($21,000 yearly.)	

LOANS—	When Due.
RENEWAL BONDS—	
6s, M&N, $30,000	1901
6s, F&A, 60,000	1903 to 1904
6s, J&D, 20,000	1905
6s, M&S, 14,500	1903
5s, A&O, 9,500	.....
4s, J&D, 23,000	.....
4½s, J&D, 47,000	1904
4½s, J&D, 58,000	1906
4½s, J&D, 42,000	1906
5s, J&D, 41,000	1907
4s, J&D, 100,000	1908 to 1916
4s, J&D, 32,400	1909 to 1911
4s, J&D, 34,500	1913
4s, J&D, 85,000	1914
4½s, ..., 59,000	1917
4s, ..., 20,000	1908
SEWER APPROPRIATIONS—	
4s, J&D, $65,500	1900 to 1905
4½s, J&D, 36,000	1909
5s, J&D, 67,000	.....
5s, M&N, 14,000	.....
PARK BONDS—	
4s, A&O, $125,000	1908 to 1921
4s, J&D, 20,000	1921
5s, J&D, 15,000	1901
5s, J&D, 15,000	1911

PAR VALUE OF BONDS—Most of the bonds are for $500 each.

INTEREST is payable at the City Treasurer's office.

TOTAL DEBT.—

	Mar. 18, '98	Mar. 20, '96.	Mar. 20, '95.	Mar. 20, '94.
Total bonded debt	$2,548,000	$2,551,000	$1,861,500	$1,532,000
Bills payable, certificates, &c.	623,898	416,572	929,114	942,305
Total debt	$3,171,898	$2,967,572	$2,790,614	$2,474,305

FREEDOM FROM TAXATION—The city taxes none of its bonds.

ASSESSED VALUATION—The city's assessed valuation (about three-fourths of the cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Val.	Rate of Tax per $1,000.
1898	$37,934,677	$7,445,959	$45,380,636	$25·00
1897	37,223,438	7,207,981	44,431,419	25·00
1896	36,320,148	7,243,536	43,563,684	25·00
1895	33,383,259	6,837,093	40,220,352	25·00
1890	23,981,681	4,947,009	28,928,690	25·00
1880	16,348,608	3,544,517	19,893,125	21·10

POPULATION—In 1890 population was 78,347; in 1880 it was 51,031; in 1870 it was 33,579; in 1895 it was 97,344.

PERTH AMBOY.—{JAMES L. COMPTON, Mayor. {GARRET BRODHEAD, Treas.

This city is in Middlesex County.

LOANS—	
SCHOOL BONDS—	
4s, g., M&S, $25,000	Sept. 1, 1918
PAVING BONDS—	
4s, g, $2,000	1908
REFUNDING WATER BONDS—	
4½s, $17,000	Jan., 1929
School bonds	$54,900
Assessment bonds, etc.	198,000

Bonded debt Mar. 18, '98	$526,000
Water debt (included)	305,000
Tax valuation, real	3,418,680
Tax valuation, personal	227,900
Total valuation 1898	3,646,580
Total tax (per $1,000) '98	$24·90
Population in 1890 was	9,512
Population in 1880 was	4,808
Population in 1897 (est.)	15,000

PHILLIPSBURG.—{B. C. FROST, Mayor. {FRANK KNEEDLER, Clerk.

This town is in Warren County.

STREET AND SEWER BONDS—	
4s, A&O, $60,000	Oct. 3, 1917
4s, A&O, 9,500	1906 & 1914
Total debt May 1, 1898	$104,075
Tax valuation, real	3,108,700
Tax valuation, personal	857,735

Total valuation 1898	$3,966,435
Assessment about ¾ actual value.	
Tax rate (per $1,000) '98	$18·00
Population in 1890 was	8,644
Population 1898 (est'd)	10,500

PLAINFIELD.—GEO. W. ROCKFELLOW, Mayor.

This city is in Union County.

Sewer 4s, 1899-1927	$120,000
Floating debt	26,900
Total debt Jan. 1, 1898	146,900
Assessed valuation	6,615,100
Assessed valuation	1,531,900

Total valuation 1898	$8,147,000
Assessment about ½ actual value.	
Total tax (per $1,000) '98	$24·20
Population in 1890 was	11,267
Population in 1895 was	13,629

RAHWAY.—{CHAS. B. HOLMES, Mayor. {R. VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt ($135,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about $1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

LOANS—	When Due.
ADJUSTMENT BONDS 1882—	
4s, M&N, $589,407	Nov. 1, 1922
Subject to call at any time.	
SCHOOL BONDS—	
4½s, J&J, $35,000	Mar. 1, 1918
WATER BONDS RENEWED—	
4s, J&J, $185,000.	July 1, 1932
Total debt July 1, 1898	$624,407

Water debt additional	$185,000
Assessed valuation	2,818,450
Assessed valuation	385,125
Total valuation 1898	3,201,575
Total tax (per $1,000) '98	$27·90
Population in 1890 was	7,105
Population in 1880 was	6,455
Population in 1895 was	7,945

Interest payable at Mercantile Trust Co., New York City.

All bonds are exempt from taxation when held in New Jersey.

RED BANK.—E. O. DAVIS, Chief Commissioner.

This town is in Monmouth County.

LOANS—	When Due.
WATER-WORKS BONDS—	
5s, ..., $60,000	1914
4s, ..., 25,000	1919
Bonded debt Jan. 1, '99	$85,000

Assessed valuat'n '98	$2,784,645
Tax rate (per M.) '98	5·50
Population in 1890 was	4,145
Population in 1898 (est.)	6,000

RUTHERFORD.—{EDWARD J. TURNER, Mayor {JOSEPH W. BURGESS, Clerk.

Is in Bergen County. The bonds are exempt from taxation

LOANS— *When Due.*
ROAD AND SEWER BONDS—
4½s, J&J, $75,000....July 1, 1922
Bonded debt Feb. 1, '99.. $75,000
Floating debt..... 73,922
Total debt Feb. 1, 1899.. 148,92

Tax valuation, real.....$3,621,684
Tax valuation, personal. 330,291
Total valuation 1898.. .3,951,975
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$18·60
Population in 1890 was.....2,293

INTEREST is payable in gold at the Nat Bank of the Republic, N.Y.

SADDLE RIVER.—C. E. MARTIN, Chairman.

This township is in Bergen County.

LOANS— *When Due.*
HIGHWAY BONDS—
5s, F&A, $90,000.Aug. '98 to 1923
Bonded debt Feb.19, '98 $90,000
Floating debt 4,713
Total debt Feb 19, '98. 94,713

Bonds are exempt from taxation.
Sinking fund..... ..... $4,200
Net debt Feb. 19, 1898. 90,513
Tax valuation 1898..... 939,235
Total tax (per M.) '98.. $27·90
Population in 1890 was 2,197

INTEREST at People's Bank & Trust Co., Passaic, N. J.

SOMERSET CO.—{W. J. LOGAN, Director. {E. B. ALLEN, Treasurer.

County seat is Somerville.

LOANS— *When Due.*
COUNTY NOTES.
5s, var.....$83,305....On demand
SURPLUS REVENUE.
6s, Sept. ...$47,118. ....On call.
Total debt May 11, '98. $130,423

Tax valuation, real....$15,927,980
Tax valuation, person'l. 5,663,847
Total valuation 1898...21,591,827
County and school tax '98....$5·20
Population in 1898 was.....31,737
Population in 1890 was.....28,311

INTEREST payable at County Collector's office.

SOUTH ORANGE.—{E. V. CONNETT, Pres. {T. G. CONWAY, Treas.

This village is in Essex County.

LOANS— *When Due.*
BUILDING BONDS—
5s, J&J, $25,000.....July 1, 1910
SEWER BONDS—
5s, F&A, $25,000.... Aug. 1, 1922
WATER BONDS—
5s, A&O, $42,000..... Oct. 1, 1915
Bonded debt Apr. 1, 1898..$92,000

Floating debt..... $2,656
Total debt Apr. 1, 1898.. 94,656
Tax valuation, real.....3,876,700
Tax valuation, personal. 449,700
Total valuation 1898....4,326,400
Village tax (per $1,000), '98.$8·60
Population in 1890 was.....3,106
Population in 1898 (est.)....4,800

Principal and interest of bonds are payable in gold.

SUMMIT.—{GEO. WILCOX, Chairman. {J. F. HAAS, Treasurer.

This township is in Union County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, semi-an., $12,000..Jan. 1, 1899
($1,500 due yearly) to Jan. 1, 1906
SEWER BONDS—
6s, semi-an., $70,000..Jan. 1, 1899
($10,000 due y'rly) to Jan. 1, 1905
Interest payable at Summit.
Bonded debt Feb. 1, 1898. $82,000

Floating debt (additional).$10,120
Sinking fund 12,511
Tax valuation, real..... 1,986,800
Tax valuation, personal 270,240
Tax valuation 1898..... 2,257,040
Tax rate (per $1,000) 1898.$29·20
Average school tax..... 2·60
Population in 1895 was.....4,819
Population in 1890 was.....3,502

TRENTON.—W. J. B. STOKES, Treasurer.

Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Alms House	1894	4	.....	1904	$1,700
City Hall Improv't	1897	4	.....	1907	2,000
Contingent bond	1897	..	.....	Nov. 22, 1907	2,000
Coupon bonds	1895	4	F & A	Aug. 1, 1900 to '09 ($7,900 due y'rly.)	79,000
Fire Department	1892	4	.....	1899	14,000
do	1892	4	.....	1912	45,000
Funding	1881	4	J & J	July 1, 1911	170,000
do	1885	4	M & N	May 1, 1905	130,000
do	1898	3½	.. ....	1908	50,000
Park improvement	1891	5	.....	Dec. 1, 1916	5,000
do do	1888	4	J & D	June 15, 1913	69,000
do do	1891	4	.....	May 1, 1916	25,000
do do	1892	4	.....	July 1, 1917	5,000
do do	1893	4	.....	1918	27,000
Pavem., Clinton Ave.	1896	4	.....	1906	4,000
Police Department	1890	4	.....	Dec. 15, 1910	18,000
do do	1895	4	.....	1905	6,000
Poor emergency	1892	4	.....	Feb. 15, 1902	3,200
Poor, alms h. & print'g.	'95	4	.....	1905	5,700
Poor bonds	1897	4	.....	1907	2,000
SCHOOL BONDS—					
School house	1891	5	.....	Aug. 1, 1901	14,000
do do	1890	4	.....	Dec. 15, 1900	6,000
do do	1891	4	.....	Feb. 16, 1911	22,000
do do	1893	4	.....	May 15, 1913	18,000
do do	1892	4	.....	Oct. 1, 1917	9,000
do do	1893	4	.....	Jan. 16, 1918	6,000
do do	1894	4	.....	1914	18,000
do do	1896	4	.....	1916	21,000
do do	1897	4	.....	1917	8,000
do do	1897	4	.....	Nov. 10, 1917	14,500
Special school-h. loan	1888	4	J & J	July 1, 1908	12,000
do do do	1888	4	A & O	Oct. 1, 1908	8,000
Sewer bonds	1891	5	.....	Dec. 1, 1901	22,600
do	1892	4	.....	Aug. 1, 1902	28,000
do	1892	4	.....	Sept. 1, 1902	26,000
do	1893	4	.....	Jan. 14, 1903	39,000
do	1893	4	.....	Aug. 1, 1903	45,000
do	1894	4	.....	1904	101,000
do	1895	4	.....	1905	240,800
do	1896	4	.....	1906	158,400
do	1897	4	.....	1907	51,600
Sewer Commission'rs.	1897	4	.....	1907	17,100
Volunteers, 1864		6	J & D	June 16, '99-1903 $5,000 yearly.	20,000
do 1864		6	F & A	Feb. 9, 1900	10,000
Refunding Bonds, 1897		..	.....	Apr. 16, 1907	26,500
do do	1897	..	.....	Aug. 13, 1907	29,000
do do	1897	..	.....	Nov. 10, 1907	8,200
do do	1898	..	.....	1908	45,000
do do	1898	4	M & S	Sept. 5, 1908	72,000
do do	1899	3½	F & A	1909	50,900
CHAMBERSBURG BONDS, ASSUMED:					
Parks, 1888		5	A & O	Apr. 20, 1913	13,000
Subject to call in 1898.					
Redemption, etc.	1885-6	5	Semi-an.	1905 & 1906	36,000
Subject to call after 10 years.					
WILBUR BONDS, ASSUMED:					
School	1893	5	A & O	1899-1914	15,500
do	1898	5	M & S	1900-1913	11,000
Improvement	1893	5	J & J	1913	15,000
do	1895	5	F & A	1915	15,000

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstanding.
LOANS PAYABLE BY SPECIAL ASSESSMENT:					
Assessed upon city—					
Street improvement	1891	5	.....	1901	$5,421
do do	1893	5	.....	1903	7,185
do do	1889	4	.....	Oct. 15, 1899	1,930
do do	1890	4	.....	Apr. 15, 1900	2,733
do do	1891	4	.....	Feb. 16, 1901	2,275
do do	1892	4	.....	Aug. 1, 1902	2,483
do do	1894	4	....	1904	3,801
do do	1895	4	.....	1905	12,625
do do	1896	4	.....	1906	4,196
do do	1897	4	.....	1907	4,769
do do	1898	4	M & N	1908	29,418
Assessed upon property benefited—					
Pavement	1893	5	.....	Nov. 15, 1903	22,815
do	1891	4-5	.....	1901	46,504
do	1889	4	A & O	Oct. 15, 1899	49,070
do	1890	4	.....	Apr. 15, 1900	16,967
do	1892	4	.....	Aug. 1, 1902	15,517
do	1894	4	.....	1904	19,898
do	1895	4	.....	1905	27,875
do	1896	4	.....	1906	29,5[illegible]4
do	1897	4	.....	1907	27,431
do	1898	4	M & N	1908	5,567
WATER LOANS REPORTED SEPARATELY:					
City water	1893	4	.....	May 15, 1913	75,000
do	1897	4	J & J	Jan. 1, 1917	175,000
do	1898	4	J & J	Jan. 1, 1927	175,000
Chambersburg water	1885	5	.....	1905	11,000
do do	1886	5	F & A	Feb. 5, 1906	5,000
do do	1886	5	J & J	July 1, 1906	7,000
do do	1887	5	J & J	1907	20,000
do do	1896	4	.....	1906	45,000

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT, ETC.—The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt, in the years named.

	Mar. 1,'99.	*Mar.* 1,'98.	*Mar.* 1,'97.	*Mar.* 1,'96.
Total bonded debt	$3,001,165	$2,730,950	$2,422,700	$1,775,900
Sinking funds	1,028,555	886,506	518,192	463,224
Net debt	$1,972,610	$1,844,444	$1,904,507	$1,312,676
Water debt inc. above	$795,504	$343,500	$343,500	$123,500

CITY PROPERTY.—The total value of property owned by the city is estimated at $2,380,000, including water works, $1,500,000.

ASSESSED VALUATION.—Property assessed "at about one-half actual value."

Years.	*Real Estate.*	*Personal Property.*	*Deductions.*	*Net Valuation.*	*Rate of Tax per $1,000.*
1898	$24,903,677	$5,409,615	.....	$30,313,292	$21·50
1897	23,992,680	6,227,132	1,360,142	28,859,670	.....
1896	23,646,407	6,500,000	1,449,692	28,696,715	21·50
1895	22,940,786	5,496,217	.....	28,437,003	20·00
1890	20,199,162	6,981,643	1,484,959	25,695,846	.....

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910.

UNION.—RICHARD SCHLEMM, Chairman Council.

This town is in Hudson County.

LOANS— *When Due.*
SCHOOL HOUSE BONDS—
5s, ..., $2,000.....Feb. 1, 1900
..., ..., 43,000.....1902-1915
SEWER BONDS—
5s, ... $45,000.....Jan. 1, 1900
($5,000 due y'rly) to Jan. 1, 1908
..... $15,000.....Jan. 1, 1913
5s, J&J, 150,000.....Jan. 1, 1900
($10,000 due yearly) to Jan. 1, 1914

TOWN HALL CONSTRUCTION—
5s, ... $20,000.....July 1, 1899
($2,000 due y'rly) to July 1, 1908
Bonded debt Mar 20, '98. $321,000
Floating debt..... 36,146
Total debt Mar. 20, '98.. 357,146
Total valuation 1898....3,834,200
Tax rate (per $1,000) 1898.$26·00
Population 1890 was.....10,643
Population 1898 was.....93,174

UNION CO.—{J. F. HUBBARD, Director. {E. M. WOOD, Collector.

County seat is Elizabeth.

LOANS— *When Due.*
DEFICIENCY BONDS (freshet)—
5s, J&J, $13,000.....1898 to 1900
6s, J&J, 42,000.....1901 to 1907
ROAD BONDS—
4s, J&J, $350,000....1901 to 1910
Subject to call after ten years.
WAR BONDS—
6s & 7s, J&J, $23,000..'98 to 1900
.....$26,000.....1907 to 1909

Sheridan House Pur. bds..$28,000
Interest payable at Elizabeth.
Total debt May 10, 1898 $482,000
Tax valuation, real.....34,431,565
Tax valuation, person'l. 5,518,185
Total valuation 1898...39,949,750
Assessment about ⅗ actual value.
County tax (per $1,000) 1898.$5·27
Population in 1890 was.... 72,467
Population 1898..... 90,000

All bonds issued by this county are exempt from taxation.

WEEHAWKEN.—THOS. CARROLL, Clerk.

This township is in Hudson County. (P. O. Station 1, Hoboken.)

LOANS— *When Due.*
ROAD AND SEWER BONDS—
5s, semi-an., $29,000.....1905
SCHOOL BONDS—
5s, semi-an., $25,000.....1904
5s, semi-an., 20,000.....1911
SEWER NOTES—
6s, ..., $9,762.....

Bonded debt Mar. 15, '98 $74,000
Sinking fund..... 2,000
Net debt Mar. 15, '98.... 72,000
Tax valuation, real.....2,2[illegible]2,850
Tax valuation, personal. 191,800
Total valuation 1898....2,414,650
Tax rate (per $1,000) 1898.$17·00
Population in 1890 was.....1,943

WESTFIELD.—{IRVING I. ROSS, Clerk. {W. MOOREHOUSE, Treasurer.

This town is in Union County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, ..., $15,000.....Nov., 1910
5s, ..., 10,000.....Nov., 1920
SEWER BONDS—
4s, J&J, $30,000.....July 1, 1927
(Optional after July 1, 1917.)
4½s, J&J, $27,000...1899 to 1907
($3,000 yearly on July 1.)

Bonded debt Feb. 15, '98. $85,000
Assessed valuation, real.1,578,500
Ass'd valuation, pers'l.. 129,850
Total valuation 1898....1,708,350
Tax rate (per $1,000) '98...$25·20
Population 1897 (est.) 4,500
Population 1890.....2,739

WEST HOBOKEN.—{F. A. SCHWARTZ, Treasurer. {JOHN P. McMAHON, Clerk.

This town is situated in Hudson County.

LOANS— *When Due.*
ASSESSMENT BONDS—
6s, J&J, $34,000.....July 1, 1900
SCHOOL BUILDING & SITES—
5s, J&J, $58,000.... July 1, 1899
($5,500 due yearly) to July 1, 1909
4s, M&S, $45,000..Mar. 1, 1902 to
($1,500 due yearly) Mar. 1, 1931
REDEMPTION BONDS—
5s, M&N, $50,000.....Nov. 1, 1904
5s, J&J, 25,000.....Jan. 1, 1906

REDEMPTION BONDS—(Con.)
4½s, J&J, $24,750.....Jan. 1, 1908
5s, J&J, 30,000.....Jan. 1, 1902
ASSESSM'T & RENEWAL BONDS—
6s, ...$21,500.....Jan. 1, 1905
6s, ... 10,000.....Jan. 1, 1900
6s, ... 27,000.....July 1, 1910
6s, ... 19,000.....Jan. 1, 1911
5s, ... 7,000.....July 1, 1911
5s, A&O, 20,000.....Apr. 1, 1901

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on January 1, 1899, was $326,250; floating debt, $90,000; total debt, $416,250.

ASSESSED VALUATION in 1898 of real estate was $5,095,250 of personal property, $319,280; total, $5,414,530; total tax rate (per $1,000), $23·60.

POPULATION.—The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4,132; in 1899 (estimated) 25,000.

WEST ORANGE.—

FRED. CUMMINGS, Chairman.
JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

LOANS	When Due.
REDEMPTION BONDS—	
4½s, J&J, $25,000	July 1, 1916
SCHOOL BONDS—	
4s, g., A&O, $50,000 ($5,000 yearly on April 1.)	1913-1922
ROAD BONDS—	
7s, J&D, $74,000	June 1, 1902

Total debt Mar. 11, '98	$99,000
Assessed valuation, real	3,233,425
Ass'd valuation, pers'l	303,400
Total valuation 1898	3,536,825
Assessment about ½ actual value.	
Tax rate (per $1,000) '98	$26·80
Population in 1890 was	4,358
Population in 1898 (est.)	6,000

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE—All of the West Orange bonds are exempt from taxation.

WOODBURY.—

SAMUEL H. LADD, Mayor.
D. T. MATHERS, Clerk.

This city is in Gloucester County.

LOANS—	When Due.
CITY BONDS—	
4s, Dec., $3,000	Dec., '99-'01
WATER BONDS—	
4s, F&A, $50,000	Feb. 1, 1901
($10,000 ev'ry 5 yrs.)	to Feb. 1. 1921
4s, F&A, $12,000	Feb. 1, 1926
Total debt Feb. 1, 1899	$65,000
Sinking fund, etc	6,730

Net debt Feb. 1, 1899	$58,270
Assessed val'tion, real	1,905,700
Ass'd valuation, pers'l	435,500
Total valuation 1898	2,341,200
Assessm't 65 to 70 p. c. act value.	
Total tax (per $1,000) '98	$17·20
Population in 1890 was	3,911
Population in 1880 was	2,298
Population 1899 (estimated)	4,000

TAX FREE.—All of the above bonds are exempt from taxation.

WOODSTOWN.—This borough is in Salem County.

LOANS—	When Due.
4½s, $4,000	1902
4½s, 30,000	1912
4½s, 6,000	1913
Total debt Feb. 15, 1898.	$40,000
Assessed valuation, real.	673,150

Ass'd valuation, pers'l	$526,235
Total valuation 1898	1,199,385
Assessment is nearly actual value.	
Tax rate (per $1,000) 189	$12·80
Population in 1890 was	556
Population 1895 (estimat'd)	1,650

TAX FREE.—All bonds issued by this borough are tax exempt.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of New Jersey which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1890.

Place—	Total Debt.	Assessed Valuation.	Tax rate per $1,000.	Population in 1890.
Allendale (Boro.), Bergen Co.	$10,000	$244,425	$22·30	.....
Allenhurst, Monmouth Co.	60,000	685,000	.....	.....
Angleses (Boro.), Cape May Co.	15,500	187,480	30·00	161
Avalon (Boro.), Cape May Co.	10,000	171,300	28·10	.....
Beach Haven (Boro.), Ocean Co.	18,500	318,450	19·80	.....
Belmar (Boro.), Monmouth Co.	125,000	1,166,450	20·00	.....
Bergenfield (Boro.), Bergen Co.	10,200	329,780	27·00	.....
Bordent'wn (City), Burl'gt'n Co.	21,800	1,551,613	10·30	4,232
Bordent'n (Townsh.), Burl. Co.	11,750	1,239,558	12·00	858
Bound Br'k (Bor.), Somers't Co.	26,800	1,234,760	17·50	1,462
Bradley Beach (Bor.), Mon. Co.	26,000	370,500	32·00	.....
Bridgewater (Tp.), Somerset Co.	11,000	6,293,470	13·20	9,323
Brigantine, Atlantic Co.	30,000	236,775	27·60	.....
Camden County	36,000	36,648,004	8·30	87,687
Cape May County	14,000	7,310,008	.....	11,268
Carlstadt (Boro.) Bergen Co.	10,500	542,178	38·30	1,549
Chatham (Boro'gh), Morris Co.	45,000	619,370	22·50	2,136
Chester (Twp.), Burlington Co.	40,000	2,747,998	17·60	3,768
Cliffside Park (Bor.), Berg. Co.	12,050	272,320	22·30	.....
Clinton (Tp.), Essex Co.	10,043	704,256	21·40	.....
Cranford (Twp.), Union Co.	100,000	1,235,175	25·40	1,717
Cumberland County	30,000	19,091,237	5·01	45,438
Deckertown (Bor.), Sussex Co.	60,000	666,585	16·77	.....
Delford (Boro.), Bergen Co.	19,000	655,210	25·25	.....
East Newark (Bor.), Hudson Co	40,000	1,810,200	14·80	.....
E. Rutherford (Bor.), Bergen Co	21,095	869,785	36·40	.....
Englewood (City), Bergen Co.	12,000	4,838,760	.....	.....
Ewing (Twp.), Mercer Co.	16,250	1,542,453	14·65	3,129
Freehold (Tp.), Monmouth Co	15,000	4,283,220	8·20	5,097
Frelinghuysen (Tp.), Warren Co	86,515	647,472	9·00	879
Glassboro (Tp.), Gloucester Co.	11,000	1,049,650	17·00	2,642
Hamilton (Twp.), Mercer Co.	10,500	2,238,423	11·00	4,163
Hammonton (T'n), Atlantic Co.	18,191	986,948	17·60	3,833
Hasbr'k Heights (B.), Berg. Co.	22,900	852,290	32·40	..
Hightstown (Bor.), Mercer Co.	20,500	981,335	18·60	1,875
Holly B'ch (Bor.), Cape May Co.	31,700	205,857	37·50	217
Irvington (Town), Essex Co.	43,653	1,681,050	21·40	.....
Jefferson (Twp.), Morris Co.	13,000	509,750	14·40	1,611
Keyport (Town), Monmc'th Co.	68,000	1,344,458	9·66	3,411
Lakewood (Twp.), Ocean Co.	17,000	1,928,025	21·81	730
Lodi (Boro.), Bergen Co.	24,000	355,965	25·60	998
Matawan (Twp.), Monmo'th Co.	15,000	429,376	16·23	3,183
Maywood (Boro.), Bergen Co.	19,000	608,460	25·60	400
Merchantville (Bor.), Camd. Co.	46,500	705,170	26·50	1,225
Midl'nd Park (Bor.), Bergen Co.	10,550	316,325	19·90	.....
Millburn (Twp.), Essex Co.	42,500	1,562,350	20·00	2,437
Millville (City), Cumberl'nd Co.	36,500	4,080,470	17·50	1,002
Monmouth Co.	182,525	52,376,287	8·93	69,128
Morris County	400,000	27,623,918	7·35	.....
Mt. Arlington (Bor.), Morris Co	23,500	407,105	19·98	.....
Neptune (T'wn), Monmouth Co.	28,000	2,558,800	20·80	8,333
Neptune City (Bor.), Mon. Co.	22,100	494,520	21·16	...
Newton (Town), Sussex Co.	118,000	2,483,155	17·60	3,003
Northampton (Tp.), Burling. Co.	28,550	2,300,692	18·00	5,376
No. Bergen (Twp.), Hudson Co.	26,219	3,789,185	14·20	5,715
No. Plainfield (B.), Somerset Co.	37,000	2,438,375	21·90	.....
Ocean City, Cape May Co.	62,500	2,201,072	26·40	452
Orvil (Twp.), Bergen Co.	26,738	415,010	25·40	1,690
Palmyra (Tp.), Burlington Co.	34,714	540,930	22·40	1,903
Pompton Lake (B.), Passaic Co.	19,048	303,300	30·80	2,153
Pompton (Twp.), Passaic Co.	35,500	538,800	35·20	.....
Princeton (Bor'gh), Mercer Co.	29,895	2,683,855	18·00	3,422
Raritan (Town), Somerset Co.	15,804	.....	15·40	.....
Ridgewood (Twp.), Bergen Co.	25,000	1,232,910	24·40	1,841
Rockaway (Boro.), Morris Co.	25,000	345,500	23·50	.....
Roselle (Boro.), Union Co.	17,650	905,900	22·40	.....
Salem (City), Salem Co.	35,000	3,747,325	12·90	5,516
Salem County	33,207	16,629,905	3·20	25,151
Sea Isle City (B.), Cape May Co.	$45,705	$547,000	$30·00	766
Somerville (T'n), Somerset Co.	19,397	.....	.....	3,861
So. Amboy (Bor.), Middlesex Co.	28,665	1,370,760	15·80	4,330
Stockton (Town), Camden Co.	143,500	2,416,355	20·80	6,445
Union (Twp.), Bergen Co.	43,595	1,088,795	40·80	.....
Wallington (Bor.), Bergen Co.	15,500	499,820	31·50	.....
Warren County	25,100	20,821,539	6·21	.....
Weehawken School District	60,000	2,414,650	17·00	*4,000
W. New York (T'n), Hudson Co.	19,000	2,587,150	14·75	.....
Wildwood (Bor.), Cape May Co.	11,450	163,885	35·00	.....
Woodbr'ge (Tp.), Middlesex Co.	11,000	2,332,605	22·00	4,665

* Population estimated.

State of Pennsylvania.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	45,215
State Capital	Harrisburg
Governor (term expires 3d Tues. Jan., 1903)	Wm. A. Stone
Secretary of State* (term expires Jan. 1903)	W. W. Griest
Treasurer (May 1, 1900)	James S. Beacom

Legislature meets biennially in odd years on the first Tuesday in January, and there is no limit to the length of the sessions.

* Appointed by Governor, and holds his office at Governor's pleasure.

HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to the present time, see the STATE AND CITY SUPPLEMENT of 1893, pages 63 and 64. The details of the debt as it now exists are subjoined.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College b'ds, '72 r	6	F & A	Feb. 1, 1922	$500,000
Funding loan, 1881 r	4	F & A	Feb. 1, 1912	4,521,250
do 1881 r	3½	F & A	Feb. 1, 1912	1,642,900
Proceeds of farm sale, 1887	6	Quar.	Held in State Treasury.	17,000
Unfunded debt	Has ceased.		Past due.	134,149

PAR VALUE OF BONDS.—These bonds are in pieces of $50, $100 and multiples of $100.

INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

TOTAL DEBT, ETC.—The subjoined statement shows Pennsylvania's total public debt, the sinking fund held by the State against the same, and the State's unfunded debt, on the dates indicated.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Total public debt	$6,815,299	$6,815,305	$6,815,305
Sinking funds	5,789,317	5,540,638	5,067,055
Net debt	$1,025,982	$1,274,667	$1,748,250
Unfunded debt (incl'd above)	134,149	134,155	134,155
Amount of debt redeemed	6	.....	1,004

The sinking fund on December 1, 1898, held the following securities: Allegheny Valley Railroad bonds, $1,100,000; interest on same, $22,917; United States 4 per cent consols, at 112, $3,108,000, and cash, $1,558,400; total, $5,789,317.

The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest certificates outstanding, and bonds past-due upon which interest has ceased.

ASSESSED VALUATION has been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.
1898	$2,685,199,712	$846,751,853	$3,131,951,565
1897	2,531,568,640	826,134,137	3,357,702,777
1896	2,499,661,995	831,026,331	3,330,688,326
1895	2,471,018,204	770,049,820	3,241,068,024
1894	2,389,232,748	658,341,105	3,047,573,853
1892	2,308,767,431	591,007,558	2,899,774,989
1888	1,840,433,540	.....	.....

The above does not include valuation of railroad property.

DEBT LIMITATION.—In Pennsylvania the limit to the indebtedness of the State, and to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. *State indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution and are as follows.

ARTICLE IX, SEC. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or

other revenue of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing arrangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) *County and Municipal Indebtedness.*—Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board

In cities and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance.

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

ARTICLE IX, Sec. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association, institution or individual.

SECTION 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebtedness to an amount exceeding two per centum upon such assessed valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation.

SECTION 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the State to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebtedness.

SECTION 10. Any county, township, school district or other municipality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) *Townships and School Districts.*—In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE.—The population of Pennsylvania has been reported as follows in the years named.

1890	5,258,014	1860	2,906,215	1830	1,348,233
1880	4,282,891	1850	2,311,786	1820	1,047,507
1870	3,521,951	1840	1,724,033	1810	810,091

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, although engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however, that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held $63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 3, 1898, being 16, with deposits aggregating $68,728,071.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, contains the following.

"*Provided also*, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of any county, city, borough, township or school district within this commonwealth, *or any other good and valid securities.*"

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1.) In the stocks or bonds or interest-bearing notes or the obligations of the United States, or those for which the faith of the United States is pledged to provide for the payment of the interest and the principal.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligations issued by the city or county in which such bank shall be situated.

(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania savings banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust companies. The form of the section is almost precisely the same as the similar section in the New York statute, and it is consequently unnecessary to cite it in full here.

CITIES, COUNTIES AND TOWNS IN THE STATE OF PENNSYLVANIA.

NOTE.—*For debt of counties not mentioned below see "Additional Statements" at the end of this State.*

ABINGTON.—This township is in Montgomery County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
5s, M&N $15,000.....May 1, 1903
Subject to call at any time.
LOAN OF 1893—
5s, Class A, $7,200. ....
Now subject to call
5s, Class B, $10,100. ....
Subject to call after May 1, 1898
5s, Class C, $18,000. ....
Subject to call after May 1, 1903

LOANS OF 1893—(Con.)—
5s, Class D, $35,000. ....
Subject to call after May 1, 1908
LOAN OF 1894—
4½s, Class E, $8,000.aft. May,'95
4½s, Class F, 18,000.aft. May,'00
4½s, Class G, 20,000. ....
Total debt Mar. 29, 1899.$109,100
Tax valuation 1895.....3,707,140
Population in 1890 was.....2,703

INTEREST is payable at the National Bank of Jenkintown, Pa.

TAX FREE.—The loan of 1893-94 are exempt from State taxes.

ALLEGHENY. { JAMES G WYMAN, Mayor. JAMES BROWN, Comptroller.

Allegheny is situated in the county of the same name.

LOANS— NAME AND PURPOSE.		—Interest.— Rate.	Payable.	—Principal.— When Due.	Outstand'g.
City park bonds	1886	4	J & J	July 1, 1906	$15,000
do do	1890	4	A & O	April 1, 1910	25,000
Electric-light bonds..A	1891	4	A & O	April 1, 1921	160,000
do do B	1893	4	A & O	Oct. 1, 1923	14,000
do do C	1894	4	J & J	July 1, 1924	86,000
Municipal bonds (renew)	1886	4	J & J	July 1, 1906	13,000
do do	1891	4	A & O	Apr. 1, 1911	150,000
Renewal bonds	1890	4	J & J	Jan. 1, 1910	117,000
SEWER BONDS:—					
Renewal	1883	4½	J & J	Jan. 1, 1903	8,000
Refunding renewal	1880	4½	M & N	Nov. 1, 1900	20,000
Renewal	1881	4	J & J	Jan. 1, 1901	18,500
do	1881	4	J & J	July 1, 1901	62,000
Refunding renewal	1881	4	M & N	Nov. 1, 1901	8,000
Renewal	1882	4	J & J	July 1, 1902	20,000
do	1883	4	J & J	July 1, 1903	50,000
Refunding renewal	1883	4	M & N	Nov. 1, 1903	7,000
Renewal	1884	4	J & J	Jan. 1, 1904	75,000
Sewerage bonds	1887	4 g	J & J	July 1, 1917	50,000
Sewer A	1893	4	A & O	Oct. 1, 1923	55,000
do B	1894	4	A & O	Apr. 1, 1924	100,000
do C	1894	4	J & J	July 1, 1924	145,000
do	1895	4	J & J	July 1, 1900-'20 ($33,000 every five years.)	165,000
do	1895	4	J & J	July 1, 1925	35,000
STREET IMPROVEMENT BONDS:—					
McClure Ave. renewal,	1880	4½	J & J	July 1, 1900	13,000
do do	1881	4	J & J	July 1, 1901	13,000
do do	1883	4	J & J	July 1, 1903	13,000
do do	1884	4	J & J	July 1, 1904	13,000
California Avenue	1891	4	A & O	Apr. 1, 1911	23,000
Charles Street renewal,	1880	4½	J & J	July 1, 1900	18,000
do do	1881	4	J & J	July 1, 1901	18,000
do do	1884	4	J & J	July 1, 1904	13,000
Highway improvement	1895	4	J & J	July 1, 1900-25 ($50,000 every five years.)	300,000

LOANS— NAME AND PURPOSE.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Street improvement	1895	4	J & J	July 1, 1900-25 ($50,000 every five years)	$300,000
Le Street	1897	4	J & J	Jan. 1, 1902	5,795
do do A	1891	4	A & O	Apr. 1, 1911	75,000
do do A	1893	4	A & O	Oct. 1, 1923	200,000
do do B	1894	4	A & O	Apr. 1, 1924	200,000
do do C	1894	4	J & J	July 1, 1924	200,000
do do	1897	4	J & J	1902-1927, $66,000 every five years.	400,000
do do	1895	4	J & J	1900-1925 ($33,000 every five years.)	200,000
Water bonds	1883	4	J & J	July 1, 1903	64,000
do	1886	4	J & J	July 1, 1906	20,000
do	1884	4	A & O	Apr. 1, 1914	132,000
do	1887	4	J & J	July 1, 1917	100,000
do	1889	4	J & J	Jan. 1, 1919	175,000
do (renewal)	1893	4	J & J	July 1, 1923	150,000
do (renewal)	1890	4	J & J	July 1, 1910	100,000
do (renewal)	1892	4	J & J	July 1, 1912	100,000
do do	1895	4	J & J	July 1, 1900-25 ($100,000 every five years.) Subject to call July 1, 1913.	600,000
do	1895	4	J & D	June 1, 1900-'20 ($108,000 every fifth year.)	540,000
do	1895	4	J & D	June 1, 1925	110,000
do	1896	4	J & D	Dec. 1, '01-'16 $66,000 every five years.	264,000
do	1896	4	J & D	Dec. 1, '21-'26 $68,000 every five years.	136,000
Wharf renewal bonds	1887	4	J & J	July 1, 1907	28,000
Bonds over due					27,000

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Feb. 28, '99.	Feb 28, '98.	Feb. 28, '97.	Jan. 1, '95.
Total bonded debt	$5,949,295	$5,949,295	$5,655,295	$2,990,500
Sinking funds	1,211,970	989,797	862,146	535,584
Net debt	$4,737,325	$4,959,498	$4,793,149	$2,454,916
Water debt (incl. above)	$2,491,000	$2,491,000	$2,531,000	$1,031,000

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's property is $3,000,000, including water property valued at $3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below: (Actual valuation 1896, $85,000,000.)

Years.	Total Assessed Valuation.	City Tax per M.	Years.	Total Assessed Valuation.	City Tax per M.
1898	$80,861,875	$15·00	1895	74,500,000	9·30
1897	80,604,975	.....	1890	50,299,550	13·77
1896	79,843,625	.....			

POPULATION.—In 1890 population was 105,287; in 1880 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 125,000.

ALLEGHENY CO.—{JOHN M. ANDERSON, Treas. W. E. THOMPSON, Comptroller.

Pittsburg is the county seat.

LOANS—	When Due.
COMPROMISE BONDS—	
5s, J&J, $1,225,375	Jan. 1, 1940
Subject to call after Jan. 1, 1913	
COURT HOUSE BONDS—(Reg.)	
4s, J&J, $300,000	Jan 1, 1908
3½s, A&O, 500,000	Oct. 1, 1906
INSANE ASYLUM BONDS—	
3½s, J&J, $250,000	July 1, 1908
RIOT BONDS—	
4s, J&J, $1,115,500	Jan. 1, 1906
Subject to call.	

Bonded debt Jan. 1, '99.	$3,390,876
Floating debt	183
Total debt	3,391,059
Sinking fund assets	24,988
Net debt Jan. 1, 1899.	3,366,071
Tax valuation, real	466,671,076
Tax valuation, pers'n'l	45,769,396
Total valuation 1898	512,440,472
Assessment about ⅘ actual value.	
Tax rate (per $1,000). '98	$6·00
Population in 1890 was	551,959

PAR VALUE.—Bonds are for $500, $1,000 and $10,000.

INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on the Insane Asylum bonds at the Pittsburg Trust Co.; on all other bonds by the County Treasurer only.

TAX EXEMPT.—Of the compromise bonds, $1,054,000 are tax free.

ALLENTOWN.—{JAMES L. SCHAADT, Mayor. A. L. REICHENBACH, Treasurer.

Allentown is the county seat of Lehigh County.

LOANS—	When Due.
CITY BONDS—	
4s, A&O, $11,300	Jan. 1, 1901
4s, J&J, 31,500	Jan. 1, 1902
4s, J&J, 40,000	Jan. 1, 1903
4s, J&J, 59,900	Jan. 1, 1904
4s, J&J, 47,400	Jan. 1, 1907
4s, F&A, 30,000	Aug. 1, 1926
4s, J&J, 46,500	Jan. 1, 1927
4s, F&A, 35,000	Aug. 1, 1927
(Subject to call) after Aug. 1, 1902	
REFUNDING BONDS—	
4s, ..., $11,500	1919
Subject to call after 1904.	

Interest payable by City Treasurer	
Bonded debt Jan. 1, '99.	$384,400
Water debt (included)	69,200
Sinking fund assets	32,200
Net debt Jan. 1, 1899	352,200
Tax valuation, real	20,500,000
Tax valuation, personal	200,000
Total valuation 1899	20,700,000
Assessment about ⅘ actual value.	
City tax prop. (per M.) '98	$3 79
School tax (per $1,000) '98	5·50
Population in 1890 was	25,228
Population in 1899 (est.)	35,000

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—{E. F. GILES, Mayor. FRED. SCHEFFIELD, Treasurer.

This city is in Blair County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
4s, J&J, $150,000	1901 to 1906
4s, J&J, 280,000, g	1925
Subject to call after 1905.	
WATER BONDS—	
4s, J&J, $259,000	1901 to 1906
4s, J&J, 220,000, g	1904 to 1924
Total debt Mar. 1, 1899.	$909,000

Sinking fund	$52,000
Net debt Mar. 1, 1899	857,000
Water debt (included)	479,000
Tax valuation, real, '97	16,004,825
Personal property not assessed.	
Assessment about ⅔ actual value.	
Total tax (per $1,000) '98	$18·50
Population in 1890 was	30,337
Population in 1895 was	35,500

The population in 1893, as taken from the city directory, was 33,756.

TAX FREE.—The bonds of this city are exempt from taxation.

INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office

CITY PROPERTY.—The estimated value of real estate and personal property owned by the city Aug. 1, 1898, was $1,150,000.

ALTOONA SCHOOL DISTRICT—

Total debt Feb. 1, 1898	$256,500
Interest payable in Altoona.	
Tax valuation 1897	$15,500 000
Population 1897 (est.)	43,000

ASHLAND.—{M. T. DONAHOE, Burgess. GEORGE F. RENTZ, Town Clerk.

This borough is in Schuylkill County.

LOANS—	When Due.
COMMON BONDS—	
4s, Jan. 3, $26,000	Jan. 3, 1913
(Subject to call after 1903.)	
WATER BONDS—	
4s, A&O, 47,000	Sept. 1, '99 & '16

Int. payable in Ashland.	
Bonded debt Jan. 3, '99.	$73,000
Tax valuation 1898	1,202,695
Total tax (per $1,000) '98	25·00
Population in 1890 was	7,346
Population in 1899 (est.)	7,500

The borough owns its water works, valued (1896) at $97,953, and other property to the value of $21,625.

STATE TAX FREE.—Bonds are free from State tax.

BEAVER FALLS.—

This borough is in Beaver County.

LOANS—	When Due.
GENERAL IMPROVEM'T BONDS—	
6s, J&D, $4,400	1899 to 1906
Subject to call.	
4s, M&S, $35,600	1899 to 1904
STREET IMPROVEMENT BONDS—	
5s, Oct., $4,400	1899 to 1906
5s, Sept., 46,000	1899 to 1921

5s, June, $11,500	1898 to 1922
4s, J&J, 7,000	1899 to 1905
Interest payable in Beaver Falls.	
Total debt Jan. 1, 1898	$113,550
Tax valuation 1898	4,418,966
Assessment about ⅔ actual value.	
Population in 1898 (est.)	12,000
Population in 1890 was	9,735

BELLEFONTE.—ISAAC MITCHELL, Clerk of Council.—This borough is in Centre County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, $100,000	.....
Interest payable in Philadelphia.	
Bonded debt Sept. 24, '98	$100,000
Floating debt	10,000
Total debt Sept. 24, 1898.	110,000

Tax valuation, real	$1,584,050
Tax valuation, personal	1,315,962
Total valuation 1897	2,900,012
Total tax (per $1,000) '97	27·00
Population in 1890 was	3,946
Population in 1880 was	3,026

BELLEVUE.—J. M. SIMERAL, Sec. of Council.

This borough is in Allegheny County.

LOANS—	
6s, ..., $7,500	.....
5s, ..., 13,500	.....
4½s, ..., 21,500	.....
4½s, , 36,000	.....
SEWER BONDS—	
4s, ..., $48,000	1914 to 1924
Due $7,000 yearly 1914 to 1920; $8,000 1921 to 1923, and $10,000 in 1924).	

Bonded debt Jan. 1, '99.	$126,500
Assessed valuation 1898	2,500,000
Assessment about 50% act'l value.	
Tax rate (per $1,000) '98	$18·00
Population in 1890 was	1,418
Population 1898 (estimated)	4,000

BETHLEHEM.—H. A. GROMAN, Secretary.

This borough is in Northampton County.

Bonded debt Jan. 1, '99	$192,300
All 4% borough bonds.	
Assessed valuation '99	$3,748,211
Tax rate (per $1,000) 1898	$14·60
Population in 1890 was	6,762
Population in 1899 was	9,000

BLAIR CO.—{M. H. FAGLEY, Pres. Board Commissioners. W. S. HOSTLER, Clerk.

County seat is Hollidaysburgh.

LOANS—	When Due.
COUNTY BONDS—	
3·65s, J&J, $34,000	Jan. 1, 1918
4s, ..., 163,000	.....
Interest payable at Co. Treas. office	

Bond. debt Mar. 1, 1899	$197,000
Tax valuation 1898	31,261,957
State & Co. tax (p. $1,000) '98	$9·00
Population in 1890 was	70,860
Population in 1880 was	52,746

BLOOMSBURG.—W. O. HOLMES, Mayor,

This town is in Columbia County.

LOANS—	When Due.
CITY HALL AND SEWER BONDS—	
4½s&5s, F&A, $37,500	Aug. 1, 1896 to 1912
4s, ..., $15,000	Aug. 1, 1917
Interest at office of Town Treas.	
Total debt Aug. 1, 1897	$60,000

Tax valuation 1897	$2,329,814
Assessment about ⅓ actual value.	
Town tax (per $1,000)	$9·00
Population in 1897 (est.)	7,000
Population in 1890 was	4,635
Population in 1880 was	3,702

BRADDOCK.—P. S. TODD, City Treasurer.

This borough is in Allegheny County.

LOANS—	When Due.
SEWER AND STREET BONDS—	
4½s, M&S, $102,000	1898-1926
RESERVOIR BONDS—	
4½s, A&O, $41,500	Oct., '99-'27
(Various amounts yearly.)	
WATER BONDS—	
5s, J&J, $58,000	Jan. 1, 1904

Sewer, 5s	$60,000
Street, 5s	107,000
Total debt Jan. 1, 1899	278,000
Tax valuation 1898	5,433,392
Assessment about ¾ actual value.	
Population in 1890 was	8,561
Population in 1894 (est.)	11 500

BRADFORD.—{GEO. C. FAGNAN, Mayor. A. D. SLOAN, Comptroller.

This city is in McKean County.

LOANS—	When Due.
BUILDING BONDS—	
6s, M&N, $5,000	1900-1904 ($1,000 due yearly on May 1.)
4s, ..., $30,000	1906-1926 ($10,000 due every 10 years.)
WATER WORKS BONDS—	
6s, J&D, 25,000	Dec. 1, 1903
Bonded debt Mar. 1, 1899	$60,000
Floating debt	6,000
Total debt Mar. 1, 1899	66,000

Sinking fund assets	$7,500
Net debt March 1, 1899.	58,500
Tax valuation 1899	1,130,000
Assessment is about ⅔ actual value	
Total tax rate (per M.) '99	$40·25
Population in 1890 was	10,514
Population in 1899 (est.)	20,000
SCHOOL DISTRICT BONDS—	
6s, J&J, $60,700	Part yearly
Tot. sch. debt Mar. 20, '98	21,200

TAX FREE.—School bonds and city bonds when held outside the State are exempt from taxation.

INTEREST on the water works bonds is payable at the Seaboard National Bank, N. Y.; on the building bonds at the Bradford National Bank; on the school district bonds by City Treasurer.

BRADFORD CO.—J. G. WALDRON, Treasu'r.

Tonawanda is the county seat.

LOANS—	When Due.
..s, J&J, $50,000	Jan. 1, 1902
..s, J&J, 100,000	Jan. 1, 1907
Bonded debt Jan. 1, '99.	$150,000
Assessed val'ation, real.	20,150,820

Assessed val'ation, per'l	$1,164,054
Total valuation 1899	21,314,874
County tax (per M) 1899	$2·50
Population in 1890 was	59,233
Population in 1898 (est.)	70,000

CARLISLE.—W. E. FINGHT, Burgess.

Carlisle is in Cumberland County. The borough owns (1898) gas, water and electric light stock valued at $63,000, besides real estate worth $7,000, and the market, from which a revenue of $5,000 a year is derived.

LOANS—	When Due.	
GENERAL PURPOSES—		
4s, A&O, $16,000	Apr. 1, 1907	
4s, A&O, 18,000	Apr. 1, 1908	
4s, J&J, 25,000	Jan. 1, 1909	
4s, J&J, 20,000	July 1, 1909	
3·6s, A&O, 1,700	Apr. 1, 1907	
4s, J&J, 5,500	July 1, 1911	
4s, .. , 15,000		

Int. paid by Carlisle Deposit Bank
Bonded debt Feb. 1, '98.. $86,200
Sinking fund..... 1,500
Net debt Feb. 1, 1898... 84,700
Total valuation 1897....5,000,000
Assessment is ⅔ actual value.
Total tax (per ($1,000).....$13·50
Population in 1890 was.....7,620
Population in 1896 (est.)... 11,000

OPTIONAL.—All bonds are subject to call on 60 days' notice.

TAX FREE.—The bonds are all exempt from taxation.

CARNEGIE.—R. J. HARDY, Clerk of Council.

This borough, which is in Allegheny County, was formed in 1894 by the consolidation of the boroughs of Chartiers and Mansfield.

LOANS—	When Due.
SCHOOL BONDS—	
4½s, $40,000	1918 to 1928
CHARTIERS BOROUGH BONDS—	
$18,000	1899-1910
MANSFIELD BOROUGH BONDS—	
$15,500	1899-1910
CARNEGIE BONDS—	
$22,000	1911-1921

IMPROVEMENT BONDS 4½s—
$75,000.....1906-1928
Bonded debt Mar. 1, '98. $60,300
Floating debt..... 5,765
Total debt Mar 1, 1898. 66,065
Assessed valuation '98..3,500,000
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$14·00
Population in 1898 (est.)...10,000

TAX EXEMPT.—Bonds are free of tax.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

This borough is the capital of Franklin County.

LOANS—	When Due.
BOROUGH BONDS—	
4½s, A&O, $36,000	Apr. 1, 1919
ELECTRIC-LIGHT BONDS—	
4·3s, J&J, $7,500	Jan. 1, 1905
4s, A&O, 8,500	Apr. 1, 1922
WATER BONDS—	
4½s, J&J, $26,500	Jan. 1, 1919
4s, J&J, 28,500	Jan. 1, 1921

Total debt Jan. 1, '99.... $107,000
Total valuation 1897....2,395,052
Assessment is ⅔ actual value.
County tax (per $1,000)1898.$4·00
Bond tax (per $1,000)..... 4·00
Borough tax (per $1,000).... 5·00
School tax (per $1,000)..... 6·00
Population in 1890 was.....7,863

OPTIONAL.—Any of the above bonds may be called for payment at the option of the council.

TAX FREE—All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation.

CHESTER.—JNO. L. HAWTHORNE, Comptroller. FRANK W. HARRISON, Clerk.

Chester is situated in Delaware County.

LOANS—	When Due.
CITY BONDS—	
5s, J&J, $182,000	1899
4s, J&J, 391,000	1901 to 1918
4g, M&S, 80,000 g	1926
Optional after 1906.	
4s, ..., 25,000	July 1, 1927
(Subject to call after 1902.)	

4s, J&J, $80,000.....Jan. 1, 1929
(Subject to call after Jan. 1, 1909.)
Bonded debt Apr. 1, '99..$688,000
Sinking fund..... 13,867
Net debt Apr. 1, 1899.. 674,133
Tax valuation 1898....14,743,196
Total tax (per $1,000) 1898.$20·00
Population in 1890 was.... 20,226
Population in 1899 (est.)... 35,000

CHESTER CO.—E. VINTON PHILIPS, Treasurer.

The county seat is West Chester.

LOANS—	When Due.
COUNTY CERTIFICATES—	
4s, A&O, $77,000	.....
Total debt March 1, 1899. $77,000	

Tax valuation 1898...$51,833,334
State & Co. tax (per M.) 1898.$6·50
Population in 1890 was....89,377

CLINTON CO.—R. W. A. JAMISON, Treasurer.

County seat is Lock Haven.

Bonded debt Jan. 1, '99. $159,200
Sinking fund..... 42,841
Net debt Jan. 1, 1899.... 116,359
Assessed valuation, real.6,0 9,7?8
Assessed valuation, per.. 594,519

Total valuation 1899...$6,684,309
Tax rate (per $1,000) 1899
(State and County.).....$11·00
Population in 1899 (est.)... 29,000
Population in 1890.....28,685

COATESVILLE.—C. N. SPEAKMAN, Treasurer.

This borough is in Chester County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, J&J, $76,980	1911
Subject to call after	1901
REPAVING STREETS—	
4½s, J&J, $15,800. Within 23 years	
WATER BONDS—	
4s, J&J, $23,000	Jan. 1, 1927
(Subject to call) after July 1, 1898	
4s, J&J, $2,500	1926

FUNDING BONDS—
4s, J&J, $9,900.....1926
(Subject to call after 1906.)
Bonded debt Mar 7, 1898 $128,180
Tax valuation, real.....1,853,036
Tax valuation, personal. 225,558
Total valuation 1897....2,078,594
Assessment is ¾ actual value.
Total tax (per $1,000) '95...$14·50
Population in 1890 was.....3,680
Population 1896 (estimated).4,500

TAX FREE.—All bonds issued by this borough are tax exempt.

INTEREST on the refunding bonds is payable by Townsend, Whelen & Co., Philadelphia; on the street repairing bonds at the National Bank of Chester Valley, Coatesville, on the funding and water bonds at the Boro' Treasurer's office.

WATER WORKS.—The borough owns its water works; cost of construction, $60,000.

COLUMBIA.—A. G. BEALTIE, Burgess.

Columbia is in Lancaster County.

LOANS—	When Due.
REFUNDING BONDS—	
3½s, A&O, $158,900	Apr. 1, 1929
(Subject to call after Apr. 1, 1909.)	
FUNDING BONDS—	
3½s, A&O, $11,100	Apr. 1, 1929
(Subject to call after Apr. 1, 1909.)	

Total debt Apr. 1, 1899. $170,000
Tax valuation 1898.....3,027,225
Assessment nearly ½ actual value.
Total tax (per $1,000).....$14·50
Population in 1890 was.....10,599
Population in 1899 (est.)...14,000

OPTIONAL.—Bonds are subject to call 5 years from date of issue.

INTEREST is payable at the Central National Bank.

CONSHOHOCKEN.—S. F. JACOBY, Burgess. FRANCIS LUBBE, Treas.

This borough is in Montgomery County.

LOANS—	When Due.
REFUNDING FUNDS '96—	
4s, J&J, $42,000	July, '01 to '26
($7,000 due every five years).	
Total debt Feb., 1898.. $42,000	

Tax valuation 1896....$2,098,669
Assessm't abt. 50 p.c. actual value.
School tax (per $1,000).....$4·00
Borough tax (per $1,000)..... 7·50
Population in 1890 was.....5,470

The borough pays all taxes on its bonds.

CORRY.—NATHANIEL STONE, Mayor. O. S. WILSON, Comptroller.

This city is in Erie County.

LOANS—	When Due.
REFUNDING BONDS—	
4s, M&N, $100,300	May 1, '29
(Subject to call after May 1, 1904.)	

Bonded debt Apr. 1, '99. $100,300
Tax valuation 1898 1,724,286

Assessment about ⅔ actual value.
Total tax (per $1,000).....$34·00
Population 1898 (local authority) 7,000
Population in 1890 was.....5,677
Population in 1880 was.....5,277

CRAWFORD CO.—ELBERT SMITH, Treasurer.

County seat is Meadville.

LOANS—	When Due.
COUNTY BONDS—	
4s, Dec. 31, $99,000	Optional.
Interest payable in Meadville.	
Bonded debt Mar. 1, 1899.$99,000	

Floating debt..... $50,000
Total debt Mar. 1, 1899 149,000
Tax valuation 1898....20,828,797
County tax (p. $1,000).1899 $6·00
Population in 1890 was....65,324

Bonds are exempt from taxation. Property is assessed at about ⅓ of its actual value.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County.

LOANS—	When Due.
WATER BONDS—	
4s, J&J, $91,700	At call
BOROUGH BONDS—	
4s, M&N, $13,700	Nov. 1, 1912
Subject to call at any time.	
Interest payable in Danville.	
Bonded debt Feb. 27, '99.$105,400	

Floating debt (additional) $4,500
Assessed valuation, real. 861,827
Assessed valuat,n, pers'l 36,011
Total valuation 1897.... 897,838
Assessment about ⅓ actual value.
Total tax (per M) 1898.....$47·00
Population in 1890 was.....7,998
Population in 1896 (est.).....8,500

DAUPHIN CO.—A. L. ETTER, Treasurer.

County seat is Harrisburg.

LOANS—	Amount.
Bonded debt July 1, '98	$252,000
Floating debt	70,000

Total debt July 1, 1898 $322,000
Tax valuation 1897.....51,424,500
Population in 1890 was.... 96,977

DELAWARE CO.—H. M. ASH, Treasurer.

County seat is Media.

LOANS—	When Due.
WAR DEBT—	
3½s, A&O, $400,000	Oct. 6, 1906
Subject to call after 1900.	
Interest payable in Media.	

Bonded debt Sept. '98.. $400,000
Tax valuation in 1896..48,051,076
Assessment about ⅔ actual value.
Population in 1890 was 74,683
Population in 1880 was 56,101

DU BOIS.—This borough is in Clearfield County.

Bonded debt Jan. 30, '99.$114,800
Floating debt..... 60,738
Total debt Jan. 30, 1899. 175,538
Sinking fund assets..... 64,353
Net debt Jan. 30, 1899... 111,185

Assessed valuat'n '98..$2,276,621
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$31·60
Population in 1890 was.... 6,149
Population in 1899 (est.)...10,000

EASTON.—DR. B. RUSHFIELD, Mayor. JAMES R. BUTZ, Treasurer.

Easton is situated in Northampton County.

LOANS—	When Due.
CITY LOAN—	
4s, semi-an., $314,000	y'rly to 1925
3½s, A & O, 120,200	Apr. 1, 1928
Interest payable by City Treasurer.	
Total debt Feb. 15, '98. $314,000	
Sinking fund..... 5,400	
Net debt Feb. 15, 1898. 308,600	
Tax valuation 1897....11,900,000	

Assessment is ¾ actual value.
State tax (per $1,000).....$4·00
County tax (per $1,000)..... 1·80
City tax (per $1,000)..... 6·50
School tax..... 6·00
Population 1890 was.....14,481
Population 1880 was.....11,924
Population in 1897 (est.)...17,600

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY—The city owns its electric-light plant.

ERIE.—W. W. GINGRICH, Comptroller. F. HANLON, City Clerk.

This city is situated in the county of the same name.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Refunding, 1887	4	J & J	Jan. 1, 1907	$186,500
do 1889	4	M & S	Mch. 1, 1909	50,000
do 1894	4g	J & J	Jan. 1, 1914	500,000

All bonds issued by this city are free from State tax to the holders.
Refunding bonds of 1887 are subject to call after Jan. 1, 1897.

PAR VALUE OF BONDS.—Bonds are for $1,000 and $500.

INTEREST on the 1887 loan is payable at the City Treasurer's office, and at the Importer's and Traders' Bank, N. Y.; on the loan of March 1, 1889, at the City Treasurer's office and at the First National Bank, N. Y.; on the 1894 loan at the First National Bank, N. Y.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Sept. 1, 1898.	Sept. 1, 1897.	Jan. 1, 1897.
Total bonded debt	$806,500	$841,500	$841,700
Water debt (included above)	517,012	517,012	517,012

The city has no floating debt.

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than ¼ of a mill on a dollar; on March 1, 1899, the fund amounted to $128,429 39.

CITY PROPERTY.—The city owns real estate and personal property amounting to $2,804,167 as follows:

Fire property	$117,260	Other real estate	$39,375
Water property	1,561,895		
City Hall	166,337	Total	$2,804,167
School property	869,300		

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of the cash value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Total of Tax per $1,000.	Years.	Total Assessed Valuation	Total of Tax per $1,000
1898	$19,158,588	$24·00	1894	16,184,312	$24·00
1897	17,949,389	24·50	1890	14,214,195	26·50
1896	17,602,361	24·50	1880	11,518,904	23·00
1895	17,424,774	24·75			

POPULATION.—In 1890 population was 40,634; in 1880 it was 27,737; in 1870 it was 19,646; in 1898 estimated at 58,000.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

LOANS—	When Due.
4s, A&O, $14,500	Oct., 1899
4s, M&N, 22,500	1899-1901
($2,500 yearly in Nov. to 1899 and $10,000 yearly 1900-01.)	
4s, A&O, $34,000	1900-1907
($4,000 yearly in Apr. to 1906 and $6,000 in 1907.)	
4s, A&O, $55,000	1899-1909
($5,000 annually in Oct.)	

Bonded debt Mar 1, '99..$130,000
School tax (per M.) '98.....$8·00
(For valuation, population, &c., see city of Erie.)

FAYETTE CO.—O. R. Brownfield Com.Clerk.

County seat is Uniontown.

LOANS— When Due.
COURT HOUSE BONDS—
4s, M&N, $149,900..... 1899
($9,000 due yearly) to 1915
4s, J&D, $21,000.....$5,000 y'rly
Interest payable in Uniontown.

Total debt Jan. 1, '99... $170,900
Total valuation 1898.. 33,516,994
Assessment about ¾ actual value.
State tax (per $1,000) 1899..$4·00
County tax (per $1,000) '99.. 4·00
Population in 1890 was.....80,006

HARRISBURG.—{JOHN A. FRITCHY, Mayor. CHAS. A. MILLER, Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable	Principal. When Due.	Principal. Outstand'g.
Water bonds.....	6	J & J	July 1, 1903	$101,400
do	6	J & J	Jan. 1, 1904	91,000
do	6	J & J	July 1, 1904	7,600
do	4	J & J	Jan. 1, 1913	130,500
do	4	J & J	Jan. 1, 1914	26,700
do	4	J & J	Jan. 1, 1915	265,000
do	4	J & J	Jan. 1, 1916	77,700
City bonds.....	6	J & J	Jan. 1, 1903	14,900
do	6	J & J	July 1, 1904	10,000
do	5	J & J	July 1, 1900	14,000
do	4	J & J	Jan. 1, 1901	60,000
do	4	J & J	July 1, 1920	65,000
do	4	.....	1918	34,700
do	4	.....	1917	5,400

TAX FREE.—All bonds are exempt from taxation.

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Apr. 4, 1898, was $938,100; sinking fund assets, $105,020; net debt, $833,080, not including $110,700 improvement bonds, payable by assessments. The net debt in 1895 was $990,800; in 1892 it was $1,020,031.

The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

CITY PROPERTY.—The city owns a water works and other available assets amounting to over $2,000,000

ASSESSED VALUATION.—The city's assessed valuation (estimated to be about the full value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Rate of Tax per $1,000.	Years.	Total Assessed Valuation.	Rate of Tax per $1,000
1898.....	$25,314,474	.....	1890.....	$20,412,135	.....
1896.....	23,500,000	$22·50	1889.....	21,396,240	.....
1894.....	22,500,000	18·833	1880.....	5,384,629	.....

The city's tax rate for 1896 is $7·00 per $1,000.

POPULATION.—In 1890 population was 39,385; in 1880 it was 30,762; in 1870 it was 23,104. The population at present, according to local estimate, is over 57,000

Harrisburg School District.—D. D. Hammelbaugh, Secretary.

This district, comprising the city of the same name, is in Dauphin County.

LOANS— When Due.
4s, A&O, $600....*Oct. 1, 1901
4s, A&O, 75,000.....Jan. 1, 1906
4s, A&O, 12,000....June 1, 1908
4s, A&O, 18,000...*April 1, 1910
4s, A&O, 30,000...†Oct. 1, 1921
4s, A&O, 20,000...†April 1, 1922
4s, A&O, 70,000...†Oct. 1, 1922
4s, A&O, 85,000...‡Oct. 1, 1914
4s, A&O, 25,000...‡April 1, 1916
4s, A&O, 57,500....Oct. 1, 1916
4s, ..., 63,000...Jan. 1, 1917

Bonded debt, Jan. 1, 1899. $442,100
Floating debt..... 16,000
Total debt Jan. 1, 1899.. 458,100
Sinking fund assets..... 8,216
Net debt Jan. 1, 1899.... 449,884
Ass'd valuation, real...24,502,709
Ass'd valuation, pers'l. 2,913,060
Total valuation 1899..27,415,769
Assessment about actual value.
School tax (per $1,000),'98..$6·00
Population in 1898 (est.)...50,000

OPTIONAL—Bonds are subject to call as follows: *At any time; †10 years before maturity, and ‡15 years before maturity.

HOLLIDAYSBURG.—{JOS. VAN ALLMAN, Ch'f Bur. W. L. BALDRIGE, Treasurer.

This borough is the county seat of Blair County.

LOANS— When Due.
BOROUGH BONDS
5s, A&O, $5,000.....Optional
4½s, A&O, 2,200.....Optional
WATER BONDS—
4½s, M&S, $2,500 . Optional.
4½s, J&D, 45,000..Opt. after 1913

Bond. debt Feb. 15, '99.. $54,700
Tax valuation (real) '96. 1,125,000
City tax rate (per $1,000)....$4·00
Population in 1890 was.....2,975
Population in 1897 (est.) 3,000

INTEREST on the borough bonds and on the $2,500 of water bonds is payable at Hollidaysburg; on the 4½s of 1913 at Philadelphia, Pa.

HOMESTEAD.—{R. KENNEDY, Burgess. LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

LOANS— When Due.
STREET AND SEWER BONDS—
5·4s, J&D, $46,000 yrly' to 1914
5·4s, J&D, 25,000 y'rly to 1918
5·4s, M&S, 5,000 .Sept. 1, 1905
5·4s, M&S, 20,000 .Sept. 1, 1915
5s, M&S, 11,000.Mar.1,'00to '10
5·4s, M&S, 9,500 1899 to 1912
5·4s, A&O, 3,000...1899 to 1904
5·4s, J&J, 20,000....Jan. 1, 1917
Optional after 1902
WATER BONDS—
5·4s, M&S, $15,000.. Yearly to '09
5·4s, M&S, 15,000..Sept. 1, 1910
5·4s, A&O, 27,000..Yearly to '16
5s, A&O, 56,000..Oct. 1, '98 '16
SCHOOL BONDS—
5·4s, M&S, $30,000.....Part yearly

SCHOOL BONDS—(Con.)
5s, M&N, $10,000..... .....
4·3s, J&D, 25,000..June 20, 1910
5s, J&D, 5,000..... .....
Overdue bonds.....$1,000
Bonded debt Feb. 15, '99.. 277,500
Floating debt..... 8,000
Total debt Feb. 15, 1899.. 285,500
Water bonds (incl. above). 113,000
School bonds (included).. 70,000
Tax valuation 1898.....4,387,895
Assessment about ⅔ actual value.
Borough tax (p'r $1,000) '98..$9·00
County tax (per $1,000)..... 2·00
School tax (per $1,000) 1898. 8·00
Population in 1890 was.....7,911
Population in 1880 was..... 592
Population in 1897 (est.)....10,000

HUNTINGDON CO.—County seat is Huntingdon.

LOANS— When Due.
BRIDGE BONDS—
4s, {J&J, A&O, $61,000 {1898 to '02 part yr'ly.
5s, A&O, $19,500.....1902 to 1906
(Payable part yearly.)
Interest paid by County Treas.
Bonded debt Jan. 1, 1898. $80,500

Floating debt..... $32,122
Total debt Jan. 1, 1898.. 112,622
Tax valuation, real.....4,924,384
Tax valuation, personal. 519,140
Tax valuation 1895.....5,443,524
Assessment about ⅓ actual value.
Total tax (per $1,000).....$18·00
Population in 1890 was....35,751

HUNTINGDON.—{R. A. ORBISON, Burgess. J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

LOANS— When Due.
STREET IMPROVEMENT BONDS—
4s, J&J, $5,400... July, 1899-1904
4s, J&J, 19,000....July, 1899-1909
4s, J&J, 20,600....July, 1899-1910
FUNDING BONDS—
...., $13,300.....July 1899-1910

Bonded debt Sept. 1, '98...$58,300
Tax valuation 1898.....1,645,975
Assessment about ⅓ actual value.
Total tax rate (per M.) '98..$29·25
Population in 1890 was.....5,729
Population in 1898 (est.).....6,000

INTEREST on the bonds is payable at Huntingdon.

TAX FREE.—All bonds of this city are exempt from taxation.

INDIANA CO.—County seat is Indiana.

LOANS— When Due.
COUNTY BONDS—
4·4s, .. $24,450.....1900
4·4s, ... 40,000.....1901
Interest payable in Indiana.
Total debt Jan. 17, 1898...$81,100

Tax valuation, real.....$8,221,806
Tax valuation, personal 412,929
Tax valuation 1897..... 8,634,735
Co. tax rate (per $1,000). 6·00
Population in 1890 was.....42,175
Population in 1880 was.....40,527

JENKINTOWN.—{WILLIAM H. FRETZ, Mayor. BYRON McCRACKEN, Secretary.

This borough is in Montgomery County.

LOANS— When Due.
5s, A&O, $39,600.....Oct. 1, 1898
(Part due yearly) to Oct. 1, 1915
Bonded debt Feb. 15, 1898. $39,600

Tax valuation 1897.....$1,148,790
Tax rate (per $1,000... 12·25
Population in 1890 was.....1,609
Population in 1897 (est.).....2,100

JOHNSTOWN.—Lucian D. Woodruff, Mayor.

This city is in Cambria County.

LOANS— When Due.
FIRE ALARM—
4s, J&J, $8,000 .....Jan. 1, 1924
Subject to call after 10 years.
HIGHWAY & BRIDGE BONDS—
5s, J&D, $93,500.....June 1, 1921
Subject to call after June 1, 1901
OLD BOROUGH BONDS—
4s, ..., $1,800.....1899
RIVER IMPROVEMENT BONDS—
5s, M&N, $26,300.....May 1, 1921
Subject to call after May 1, 1896
STREET IMPROVEMENT—
4½s, M&S, $17,500...Sept. 1, 1923
Subject to call after Sept. 1, 1903

LOANS— When Due.
STREET IMPROVEMENT—(Con.)—
4½s, A&F, $50,000...Aug. 1, 1924
Subject to call after Aug. 1, 1904
4s, A&O, $20,000.....Oct. 1, 1926
Interest payable in Johnstown.
Total debt Aug. 1, 1897. $215,300
Sinking fund..... 1,717
Net debt Aug. 1, 1897 . 213,583
Old boro. debt (add'l).. 3,600
Tax valuation 1897.....12,069,487
Assessment is ¾ actual value.
City & sch. tax (per M.) '97 ..$9·75
Population in 1890 was.....21,805
Population 1898 (est.).....30,000

JUNIATA CO.—County seat is Mifflintown.

LOANS— When Due.
COUNTY BONDS—
3s & 4s, $140,049. ....
Interest payable by County Treas.
Bonded debt Aug. 1, '96..$140,049
Sinking fund..... $21,162

Tax valuation, real.....$4,573,910
Tax valuation, personal. 555,368
Total valuation 1895....5,129,278
Total tax (per $1,000).....$10·00
Population in 1890 was....16,655

KENNETT SQUARE—This borough is in Chester Co.

LOANS— When Due.
BOROUGH & WATER BONDS—
4s, J&J, $40,000 .....Jan. 1, 1914
Int. payable in Kennett Square.
Sinking fund..... $3,500
Net debt Jan., 1899..... 37,500
Tax valuation, real.....740,360

Tax valuation, personal..$374,332
Total valuation 1898..... 826,505
Assessment same as actual value.
Total tax (per $1,000) '98..$14 00
Population in 1890 was.....1,326
Population in 1899 (est.).....1,600

The borough pays all taxes on its bonds.

LACKAWANNA CO.—C. F. Wagner, Clerk.

County seat is Scranton.

LOANS— When Due.
REFUNDING BONDS—
4½s, J&D, $100,000..Dec. 1, 1904
Bonds all optional after 2 years.
COURT HOUSE BONDS—
4s, J&D, $135,000 ....
Interest payable by County Treas.

Total debt Jan. 1, 1899...$235,000
Valuation, real..... 26,621,431
Valuation, personal... 3,388,685
Tax valuation 1897... 30,010,116
Assessment about ⅓ actual value.
County tax per ($1,000) '97. $7·00
Population 1890 was.....142,088

TAXES on the above securities are paid by the County.

LANCASTER.—{SIMON SHISSLER, Mayor. J. H. RATHFON, Treasurer.

This city is the capital of Lancaster County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Judgment bonds, 1895.	4	A & O	Oct. 1, 1925	$120,000
Optional after 1915.				
Relief fund.....	6	Jan.	Apr. 1, 1905 to '20	14,000
School bonds, 1895.....	4	.....	1915	100,000
do do 1897.....	4	.....	.....	10,000
Water loan (reg.)	4	A & O	Apr. 1, '99, to 1901	41,400
do do	4	J—Q	Apr. 1, '99, to 1905	120,000
do do	4	J & J	Jan. 1, '00, to 1918	125,000
do (coupon).....	4	J—Q	Apr. 1, 1905 to '20	169,500
do 1892	4	....	1899 to 1912	150,000

INTEREST is payable in Lancaster.

BONDED DEBT.—The city's bonded debt on April 1, 1899, was $1,134,958; sinking funds, $515,458 06.

TAX FREE—All bonds of this city are exempt from taxation.

CITY PROPERTY—The city owns its water works valued at $750,000 and other buildings and available assets, besides the sinking fund mentioned above, in all amounting to $1,022,461.

ASSESSED VALUATION—In 1899 the total valuation was $15,553,660. Real valuation about $25,000,000. In 1889 total assessed valuation was $13,451,038; in 1880 it was $12,449,480. In 1898 the city tax rate per $1,000 was $9.

POPULATION—The population in 1890 was 32,011; in 1880 it was 25,769; in 1870 it was 20,233. In 1895 (estimated) 40,000.

LANCASTER CO.—E. H. Hershey, Treas.

County seat is Lancaster.

LOANS— When Due.
COUNTY BONDS—
4s, A&O, $170,800....Apr. 1, 1901
Subject to call at any time,
3½, $50,000 .....
COURT HOUSE BONDS—
3½, $50,000.....1918
(Subject to call after 1908.)

Bonded debt Apr. 1, 1899. $270,800
Interest payable at Co. Treas'. office.
Tax valuation 1896....$84,763,205
State & co. tax per $1,000 '90. $6·50
Population in 1890 was....149,095
Population in 1880 was...139,447

TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—Geo. B. Marquart, Treasurer.

This city is in Lebanon County.

LOANS—	When Due.
City Bonds—	
4s, April, $36,000	.....
Subject to call at any time.	
Water Bonds—	
4s, April, $161,000	Apr. 1, 1902
Subject to call at any time.	

Interest paid at City Treas'r office.
Total debt March 1, 1898..$215,000
Water debt (included).... 170,000

Sinking fund and cash...	$33,100
Net debt March 1, 1898..	181,900
Tax valuation, real	8,070,400
Tax valuation, personal.	289,050
Total valuation 1896	8,359,450
Assessment about 90 p. ct. actual.	
County tax (per $1,000)	$1·75
City tax (per $1,000)	$3·25
Average school tax	$4·50
Population in 1890 was	15,000

LOCKHAVEN.—{WM. F. ELLIOTT, Mayor. / C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.

LOANS—	When Due.
City Bonds—	
6s, ..., $25,000	Nov. 1, 1910
5s, ..., 10,000	Oct. 1, 1903
4s, ..., 3,000	'95 extended
4s, ..., 25,000	Jan. 1, 1907
4s, ..., 25,000	May 1, 1915
Water Loans—	
5s, ..., $10,000	Oct. 1, 1903
5s, ..., 84,500	May 1, 1904
4s, ..., 19,500	July 1, 1914

Refunding Bonds—
4s, ..., $25,000 ..... Dec. 1, 1918
(Subject to call after 1908.)
Total debt Feb. 15, 1899..$227,000
School bonds (addit'nal). 8,000
Total valuation 1898....1,700,000
Assessment about ⅓ actual value.
Population in 1890 was.....7,358
Population in 1896 (est.).....8,000

LUZERNE CO.—R. P. Robinson, Treasurer.

The county seat is Wilkes-Barre.

LOANS.—	When Due.
County Bonds—	
4s, F&A, $37,500, g...	Feb. 1, 1903
4s, ..., 90,000	1899 to 1907
(Part annually.)	

Int. is payable in Wilkes-Barre.
Total debt Feb. 1, '99.. $127,500
Sinking funds..... 31,827
Net debt Feb. 1, 1899.. 95,673

Tax valuation, real....$27,942,641	
Tax valuation, person'l. 2,570,272	
Total valuation. 1898..30,512,913	
Assessment abt. 10 p. c. of act'l val.	
County tax (per $1,000), '98..$7·50	
School tax per $1,000 '98....13·00	
Population in 1890 was...201,203	
Population in 1899 (est.)..270,000	

TAX FREE.—All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO.—A. D. Updegraff, Treas.

County seat is Williamsport.

LOANS.—	When Due.
Refunding Bonds	
3½, M&N, 2·5,000	Nov. 1, '08 '13
($40,000 yearly.)	

Total debt Aug. 1, 1897.	$545,475
Tax valuation	20,656,822
Population in 1890 was	70,579
Population in 1896 was	75,000

MAHANOY CITY.—{ROBERT J. BOWMAN, Burgess. / ABNER I. MORRIS, Sec. Coun'l

Borough in Schuylkill County.

LOANS—	When Due.
Borough Bonds—	
4s, A&O, $2,500	Oct. 1, 1902
4s, M&S, 5,000	Sept. 1, 1908
4s, F&A, 10,000	Aug. 1, 1909
4s, J&J, 10,000	1911
4s, ..., 17,000	1924
(Subject to call after 1907.)	
4s, ..., $45,000	Jan. 1, 1938
(Subject to call Jan. 1, 1908.)	

Total debt Feb. 1, 1898..	$34,500
Sinking fund	2,000
Net debt Feb. 1, 1898...	32,500
Tax valuation 1896	2,400,000
Assessment is ⅔ the actual value.	
Total tax (per $1,000)	$17·00
Population 1890 was	32,011
Population 1880 was	7,181
Population in 1897 (est)	14,000
Interest payable at Treasury.	

The bonds, except where otherwise stated, are all 5-15-year bonds and are exempt from taxation.

M KEESPORT.—R. A. Hitchens, Comptroller

This city is in Allegheny County and has annexed the borough of Reynoldton, assuming a bonded debt of $25,500.

LOANS—	When Due.
Funding Bonds—	
4½s, J&J, $42,000	July 1, 1920
4s, M&S, 121,000	.....
RR. Compromise Bonds—	
6s, J&J, $104,600	July 1, 1906
Water Bonds—	
5s, J&J, $75,000*	July 1, 1911
5s, J&J, 27,000	July 1, 1904

Interest payable by City Treasurer.
Bonded debt Jan. 1,1899..$395,100

Water debt (included) ...	$102,000
Floating debt	18,694
Total debt Jan. 1, 1899..	413,794
Sinking fund	139,479
Net debt Jan. 1, 1899 ...	274,315
Ass'd valuation 1898	15,130,336
Assessment about ½ actual value.	
City & sch. tax (p. $1,000) '98.	$13·50
Total tax (per $1,000)	16·50
Population 1890 was	20,741
Population 1895 (est.)	30,000

* The water bonds due in 1911 are subject to call on 60 days notice.

TAX FREE.—The Railroad Compromise bonds are tax exempt.

McKeesport School District—D. P. Smith, Sec'y.

This district is located in Allegheny County.

LOANS—	When Due.
3½, ... $100,000	.....

Bonded debt Nov. 1, '98..$152,000
Sinking fund 28,200

Net debt Nov. 1, 1898..	$123,800
Ass'd valuation '98	15,500,000
Population in 1890 was	22,000
Population in 1898 (est.)	38,000

MEADVILLE.—{E. W. McArthur, Mayor. / D. T. McKay, Jr., Clerk.

This city is in Crawford County.

*LOANS—	When Due.
City Bonds—	
4½s, J&J, $6,000	July 1, 1902
4s, J&J, 24,200	July 1, 1901
4s, J&J, 12,000	Jan. 1, 1907
4s, J&J, 6,000	Apr. 1, 1907
4s, M&S, 7,900	Mar. 1, 1916
Water Works Bonds—	
4s, A&O, $153,000	Oct. 1, 1928

(Subject to call after Oct. 1, 1903.)
Interest is payable at City Treas'y.
Bonded debt Jan. 1, '98.. $75,700

Floating debt	$4,258
Total debt	79,958
Sinking fund	24,515
Net debt Jan. 1, 1898	51,443
Tax valuation, real	2,898,446
Tax valuation, personal.	83,061
Total valuation 1897	2,981,507
Assessment abt. 50% actual value.	
Total tax (per $1,000) '97	$33·00
Population 1890 was	9,520
Population 1898 (est.)	11,000

All bonds are subject to call. The bonds of 1907 and 1916 are free of State tax.

MECHANICSBURG.—{E. C. GARDNER, Burgess. / F. L. COOVER, Secretary.

This borough is in Cumberland County.

LOANS—	Amount.
Reg'd bds. due July 1, 1901	$3,000
Do do Apr. 1, 1902.	5,625
Do do Oct. 1, 1902.	500
Do do Apr. 1, 1903.	8,650
Do do Apr. 1, 1904.	4,400
Do do Oct. 1, 1904.	5,000
Do do Apr. 1, 1905.	6,400

Interest 4%. Payable at Treasurer's office.	
Bonded debt March 1, 1899	$33,575
Assessed valuation '98	1,519,298
Assessment about ¾ actual value.	
Tax rate (per $1,000) 1898	$14·00
Population in 1890 was	3,691
Population in 1899 (est.)	5,000

TAX EXEMPT.—Bonds are tax exempt and are subject to call on January 1 of any year on 60 days notice.

MEDIA.—{C. D. M. BROOMHALE, Treasurer. / W. H. TRICKER, Clerk.

This borough is in Delaware County.

LOANS—	When Due.
Registered Bonds—	
4s, A&O, $55,600	Apr. 1, 1901
4s, A&O, 6,400	Apr. 1, 1903
4s, A&O, 15,000	Apr. 1, 1912
4s, A&O, 10,000	Apr. 1, 1913
Optional after Jan. 1, 1903	

Refunding & Water Bonds—	
3½s, M&N, $100,000	1904 to 1929
Int. payable by Borough Treas.	
Total debt March 1, 1899.	$87,000
Tax valuation 1895	2,213,099
Tot. tax (per $1,000) '96.	19·50
Population in 1890 was	2,736

MILLVALE.—W. A Young, Burgess.

This borough is in Allegheny County.

Bonded debt Jan. 1, '99..	$100,100
Floating debt	9,200
Total debt Jan. 1, 1899..	109,300
Total valuation 1898	2,510,825

Assessment abt. 70% actual value.	
Boro. tax (per $1,000) 1898.	$17 00
Population in 1890 was	3,809
Population in 1899 (est.)	9,500

MONONGAHELA.—C. Carson, Mayor.

Monongahela is in Washington County

LOANS—	When Due.
Sewer & St. Imp. Bonds, '92 & 4:	
5s, M&S, $41,500	Sept., 1912
(Subject to call after 1897.)	
5s, F&A, $18,500	Aug., 1914

Bond. debt June 1, 1898.	$60,000
Tax valuation, real	1,321,377

Tax valuation, personal.	$134,145
Total valuation 1897	1,455,522
Assessment about ⅔ actual value.	
Total tax (per $1,000) '97..	$24·00
Population in 1890 was	4,096
Population in 1880 was	2,904
Population in 1898 (est.)	5,500

The city's bonds become due part yearly, the entire amount being payable within twenty years from date of issue. They are subject to State tax if owned by residents of Pennsylvania.

MONROE CO.—{J. MILTON SHICK, Treasurer. / HARVEY HUFFMAN, Clerk.

County seat is Stroudsburg.

LOANS—	When Due.
Court House Bonds—	
4s, M&S, $66,600	1909
Subject to call.	

Interest payable at Co. Treasury.
Bonded debt March 1, '99..$66,600

Total valuation 1898..	$7,000,000
Assessment same as actual value.	
Total tax (per $1,000) '98...	$14·00
Population in 1890 was	20,111
Population in 1895 (est.)	21,000

MONTGOMERY CO.—D. H. Hitner, Clerk.

County seat is Norristown.

LOANS—	When Due.
County Bonds—	
4s, A&O, $77,000	Apr. 1, 1900
Interest payable in Norristown.	

Total debt March 1, 1899..	$77,000
Tax valuation 1898	79,176,985
Tax rate (per $1,000) 1898..	$6·00
Population 1890 was..	123,290

MONTOUR CO.—Jno. C. Peifer, Clerk.

County seat is Danville.

LOANS—	When Due.
County Bonds—	
4s, Nov. 1, $29,000	.....
$4,000 due yearly.	

Total debt Jan. 1, 1899 $29,000
Tax valuation, real.....1 841,260

Tax valuation, personal.	$129,371
Total valuation 1898	1,970,631
Assessment about ⅓ actual value.	
State and Co. tax (per M), '98..	$12
Population in 1890 was	15,645
Population in 1880 was	15,468

TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.—{S. W. SMITH, Mayor. / WM. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.

LOANS—	When Due.
City Funding Bonds—	
4s, F&A, $24,000	Aug. 1, 1906
Subject to call at any time.	
Sewer Bonds—	
4s, F&A, $15,000	Aug. 1, 1911
Subject to call after 1906.	
Street Improvement Bonds—	
4s, F&A, $40,000	Aug. 1, 1904
Subject to call at any time.	
4s, F&A, $40,000	Aug. 1, 1916
Subject to call after 1906.	
4s, M&S, $25,000	Sept. 1, 1917

4s, F&A, $35,000	Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)	
Interest payable at city treasury.	
Total debt April 1, 1898.	$136,500
Tax valuation, real	6,600,000
Tax valuation, personal.	1,000,000
Total valuation, 1897	7,600,000
Assessment about ¾ actual value.	
County tax (per $1,000)	$3·50
City tax (per $1,000)	10·00
School tax (per $1,000)	5·00
Population 1890 was	11,600
Population 1898 (estimat'd.	27,000

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.—This borough is the capital of Montgomery County.

LOANS—	When Due.
Borough Bonds—(reg.)	
4s, J&J, $29,400	July 1, 1904
Subject to call at any time.	
4s, J&D, $14,300	Dec. 1, 1908
Subject to call at any time.	
4s, J&J, $67,000	Jan. 1, 1913
Optional after Jan. 1, 1898	
3½s, ..., $200,000	Oct. 1, 1927
(Subject to call after 1902.)	

4s, J&J, $59,500	Jan. 1, 1915
Bond. debt Feb. 15, '98.	$370,200
Tax valuation 1897	9,273,490
Assessment about ⅔ actual value.	
State & Co. tax (p. $1,000).	$2·00
Borough tax (per $1,000)	6·50
Average school tax	4·00
Population 1890 was	19,791
Population 1896 (est.)	22,000

INTEREST is payable at the Borough Treasurer's office

NORTHAMPTON CO.—Alfred P. Laubach, Treasurer. Easton is the county seat

LOANS—	
4s, A&O, $100,000	10-20-years
Interest payable semi-annually at the County Treasurer's office.	
Bonds are tax exempt.	
Bonded debt Sept. 1, '98.	$100,000
Sinking fund	20,000

Net debt Sept. 1, 1898..	$80,000
Tax valuation, real	39,433,753
Tax valuation, person'l	4,567,251
Total valuation 1898	44,001,004
County tax (p. $1,000) 1898.	$2·60
Population in 1890 was	84,220

OIL CITY.—{JOHN M. REED, Mayor. / W. H. WISE, Treasurer.

This city is in Venango County.

LOANS—	When Due.
City Building Bonds—	
4s, M&S, $16,000	Sept. 1, 1899 to
($1,000 due yearly)	Sept. 1, 1914
Water Bonds—	
5s, M&S, $9,000	Sept. 1, 1899 to
($3,000 due yearly)	Sept. 1, 1901
5s, M&S, $36,000	Sept. 1, 1902

Bonded debt Apr. 1, '99. $61,000
Floating debt..... 500

Total debt Apr. 1, 1899..	$61,500
Sinking fund assets.....	25,500
Water debt (included)...	45,000
Tax valuation, real	2,391,310
Total valuation, person'l.	201,170
Total valuation 1898	2,592,480
Assessment is ⅓ actual value.	
Total tax (per $1,000) '98...	$38·00
Population in 1890 was	10,932
Population in 1899 (estim.)	13,000

INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia.

OXFORD.—{T. F. GRIER, Burgess. J. C. KERR, Secretary.

This borough is in Chester County

LOANS—	When Due.		
FUNDED LOAN BONDS—		Sinking fund	$9,300
5s, J&J, $10,000	Jan. 1, 1900	Net debt Mar. 1, 1899	40,400
GAS AND WATER RED. BONDS—		Total valuation 1898	988,985
4½s, M&N, $12,000	May 1, 1910	Assessm't within 15% actual value.	
4s, M&N, 27,700	May 1, 1906	Total tax (per $1,000) 1898	15·00
Total debt Mar. 1, 1899	$49,700	Population 1890 was	1,710
Water debt (included)	39,700	Population 1899 (estimated)	2,400

All issues of bonds are exempt from taxation.

OPTIONAL.—Bonds are all optional five years from date of issue.

INTEREST is payable at the National Bank of Oxford

PERRY CO.—H. C. GAULT, Treasurer.

New Bloomfield is the county seat.

Bonded debt Jan. 1, 1899	$124,143	Total valuation 1899	$7,857,722
Assets, &c.	26,329	Assessment about actual value.	
Net debt Jan. 1, 1898	97,814	State and county tax (per $1,000) 1898	$9·00
Assessed valuation, real	7,0[illegible]1,268	Population in 1890 was	26,276
Assessed valuation, per'l	776,454		

PHILADELPHIA.—{S. H. ASHBRIDGE, Mayor. JOHN M. WALTON, Comptrol'r.

Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns. The county is under city control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.

The city, in November, 1897, voted in favor of $11,200,000 bonds for various improvements, [the actual amount voted was $12,200,000, but the lease of the city's gas works obviated the necessity for issuing the $1,000,000 included for the improvement of the gas plant, thus reducing the amount to $11,200,000], and the City Councils, in June, 1898, took the necessary steps to authorize the bonds, but their issue has been thus far (Apr. 1) defeated by litigation.

LOANS— NAME AND PURPOSE.	Interest. Rate	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
New funding loan, series 8 to Y.....1879	4	J & J	Dec. 31'99 to 1904 $400,000 yearly.	$2,400,000
Three p. ct. loan, 1890-91, series A to T.	3	M & N	Nov. 1, 1900 to '19 $230,000 yearly.	4,600,000
Serial loan.....1893	3	J & J	Dec. 31, 1903-'17 $175,000 yearly.	2,625,000
do ..... do	4	J & J	Dec. 31, 1918-'22 $175,000 yearly.	875,000
do 1894	3½	J & J	Dec. 31, 1904-'23 $205,000 yearly.	4,100,000
Serial loan.....1898	3½	J & J	Dec. 31, 1905-24 $100,000 yearly.	2,000,000
do 1898	3	J & J	Dec. 31, 1908-'27 $65,300 yearly.	1,306,000
Refunding loan....1894	3½	.....	Dec. 31, 1904-'23 $136,000 due yrly	2,720,000
Subway loan..... do	3½	.....	Dec. 31, 1904-'10	2,084,000
do do do	3	.....	Dec. 31, 1904	16,000
do do 1897	3½	.....	Dec. 3, 1911-1918 $300,000 yearly.	2,400,000
do do 1898	3½	J & J	Dec. 31, 1919-'21 $30 ,000 yearly.	900,000
Serial loan.....1895	3	.....	Dec. 31, 1905-'24 $120,000 yearly.	2,400,000
Refunding loan....1895	3½	.....	Dec. 31, 1905-'23 $50,000 yearly.	950,000
do do do	3½	.....	Dec. 31, 1924	44,000
do do do	3¼	.....	Dec. 31, 1924	5,000
do do do	3⅛	.....	Dec. 31, 1924	1,000
do do 1897	3½	.....	1907-1926, $32,500 annually on Dec. 1.	650,000
Reservoir loan, series A to T. 1892	3	J & J	Dec. 31, '02 to '21 $50,000 yearly.	1,000,000
TAXED CITY LOAN—				
Consolidated	6	J & J	Jan. 1, 1904	31,100
do	6	J & J	July 1, 1904	1,400
UNTAXED CITY LOAN—				
Guaranteed gas	6	J & J	Jan. 1, 1900	1,000,000
Park, No. 2	6	J & J	July 1, 1900	1,998,000
South St. Bridge	6	J & J	July 1, 1900	99[illegible],700
Water, No. 37	6	J & J	July 1, 1900	1,000,000
Fairmount Bridge	6	J & J	Jan. 1, 1901	700,000
House of Correction	6	J & J	Jan. 1, 1901	500,000
School, No. 3	6	J & J	Jan. 1, 1901	500,000
Water, No. 46	6	J & J	Jan. 1, 1901	2,122,000
Guaranteed gas	6	J & J	Jan. 1, 1902	500,000
Police and culverts	6	J & J	Jan. 1, 1902	425,000
Fairmount Bridge	6	J & J	July 1, 1902	200,000
School, No. 50	6	J & J	July 1, 1902	1,000,000
Fire purposes	6	J & J	Jan. 1, 1903	200,000
Girard Av. Bridge	6	J & J	Jan. 1, 1903	2,138,000
Park, No. 3	6	J & J	Jan. 1, 1903	1,800,000
Water, No. 54	6	J & J	Jan. 1, 1903	970,000
No. 53	6	J & J	June 1, 1903	200,000
Centennial, No. 55	6	J & J	July 1, 1903	500,000
Ice boat, No. 56	6	J & J	July 1, 1903	225,000
House of Correction	6	J & J	Jan. 1, 1904	450,000
School, No. 58	6	J & J	Jan. 1, 1904	1,000,000
Guaranteed gas	6	J & J	Jan. 1, 1905	1,000,000
UNTAXED CITY LOAN—				
Bridges, No. 60	6	J & J	July 1, 1905	335,000
Sewers, No. 61	6	J & J	July 1, 1905	499,400
Registered loans overdue and yet outstanding				16,175
Non-registered loans overdue and yet outstanding				40,520
Non-registered coupons overdue and yet outstanding				14,000

PAR OF BONDS—Bonds are in pieces of $25, $50, $100 and $1,000.

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned. [By a decision of the Supreme Court of Pennsylvania, filed May 31, 1894, it is held that, within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.
Bonded debt	$51,241,295	$56,872,795	$54,023,120
Outstanding warrants	1,216,787	1,235,133	1,031,810
Total debt	$52,458,082	$58,107,928	$55,054,930
City loans held in sink. fds.	16,078,000	18,933,575	19,575,350
Net debt on dates named	$36,380,082	$39,174,353	$35,479,580

The city held on January 1, 1899, in addition to the sinking fund given above assets amounting to $9,892,061.

The sinking fund holds the following securities: City loan, at par $16,078,000 and United States loan, at par, $413,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1898 was $7,843,000. Among the assets held by the city are 22,500 shares of Sunbury & Erie Railroad stock, par value $100 per share, or 45,000 shares of Philadelphia & Erie Railroad stock, par value $50 per share, market value $17·50 per share.

CITY PROPERTY—The real estate owned by the city is valued at $55,975,494, an increase over the appraisement of Jan. 1, 1898, of $2,181,825.

ASSESSED VALUATION, ETC.—The following shows the annual payments to the sinking fund, amount of bonded debt and outstanding warrants, assessed value of property, and the tax rate, for years indicated. Property in this city is assessed at about ¾ of its actual value.

Years.	Paym'ts to Sink. Fund.	Total Municipal Debt Jan. 1.	Assessed real and Personal Valuat'n.	Tax rate. per $1,000
1899	$.....	$52,458,082	$864,516,035	$18·50
1898	794,556	58,107,928	842,330,700	18·50
1897	368,860	55,054,930	818,827,549	18·50
1895	419,260	55,168,028	782,677,694	18·50
1890	602,590	56,777,370	688,713,518	18·50
1885	660,986	64,131,362	597,785,428	18·50
1880	806,605	72,264,595	536,667,834	20·00
1875	785,899	64,390,463	575,283,968	21·50
1870	519,197	45,093,247	479,776,643	18·00
1865	329,340	32,763,899	159,119,928	28·00
1860	173,737	21,356,759	155,697,669	20·00
1855	81,665	.....	.....	15·00

POPULATION.—In 1898 was estimated at 1,240,000; in 1890 was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.—WM. H. BITTING, Burgess.

This borough is in Chester County.

LOANS— WATER BONDS—	When Due.		
4·4s, A&O, $169,500	Apr. 1, 1914	Net debt Mar. 1, 1899	$166,000
Optional after Apr. 1, 1899.		Tax valuation 1898	3,000,000
Interest payable at Phoenixville.		Assessment about ⅔ actual value.	
Total debt Mar. 1, 1899	$174,000	Total tax (per $1,000) 1898	15·50
Cash on hand	8,000	Population in 1890 was	8,514
		Population in 1897 (est.)	8,500

PITTSBURG.—{WILLIAM J. DIEHL, Mayor. H. I. GOURLEY, Comptroller.

This city is situated in Allegheny County.

LOANS— NAME AND PURPOSE—	Interest. Rate.	Interest. Pay'ble.	Principal. When Due.	Principal. Outstand'g
City building bonds, refun. c&r	5	A & O	Apr. 1, 1910	$170,000
Free bridge bonds.....c or r	4	M & N	1925	*1,350 000
Subject to call 1-10 every 3 years.				
Funded debt bonds.....c	7	J & J	July 1, 1909	142,000
do do .....r	7	J & J	July 1, 1909	358,000
do do .....r	7	J & J	Jan. 1, 1912	121,000
Funded debt improv. bonds. c	5	J & D	June 1, 1913	88,000
do do do r	5	J & D	June 1, 1913	1,315,000
do do do .r	5	J & D	June 1, 1912	77,000
Improvement bonds.....c	4	J & D	Dec. 1, 1915	53,000
do do .....r	4	J & D	Dec. 1, 1915	3,681,700
Market bonds, refunded.....r	5	A & O	Apr. 1, 1910	25,000
Municipal consol. bonds.....r	6g	A & O	Oct. 1, 1904	g.210,000
Public Park bonds.....c or r	4	M & N	1925	*1,625,000
Subject to call 1-10 every 3 years.				
Public Safety bonds.....c or r	4	M & N	1925	*450,000
Subject to call 1-10 every 3 years.				
Boulevard bonds.....c or r	4	M & N	1925	*400,000
* Subject to call 1-10 every 3 years.				
Railroad scrip.....	5	.....	.....	502
Railroad compromise bonds..c	5	J & J	Jan. 1, 1913	882,000
do do do ..r	5	J & J	Jan. 1, 1913	944,400
do do do ..c	4	J & J	Jan. 1, 1913	217,000
do do do ..r	4	J & J	Jan. 1, 1913	136,300
Water bonds.....c	6	J & J	Jan. 1, 1908	300,000
do .....c or r	4	M & N	1925	*1,800,000
* Subject to call 1-10 every 3 years.				
Refund. Water extension loan	3½	.....	1900-1909, $90,000 y'rly Apr. 1.	873,000
East Birmingham funded.....	4	.....	Mar. 15, 1918	62,000

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold

* These issues form parts of the $6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for $100 and multiples.

TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York and at the Pittsburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.—

	Feb. 1, 1899.	Feb. 1, 1898.	Feb. 1, 1897.	Feb. 1, 1896
	$	$	$	$
Total bonded debt (incl. water bonds)	15,331,202	‡16,962,902	14,928,202	13,630,301
Sinking funds	4,058,245	5,391,222	4,707,369	5,088,354
Net debt	11,272,956	11,571,680	10,220,833	8,541,947

‡ Including $7,000 still outstanding.

The sinking fund receives yearly $500,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Year.	Assessed Valuation. Real.	Assessed Valuation. Personal.	Assessed Valuation. Total.	City Tax per $1,000.
1898	$305,087,654	$1,649,862	$306,737,516	$15·00
1897	293,368,242	1,948,020	295,316,262	.....
1896	286,497,437	1,988,985	288,486,422	.....
1893	273,390,506	2,259,660	275,650,166	11·00
1890	198,580,267	1,873,359	200,453,626	15·00
1885	108,530,608	3,000,000	111,530,608	13·00
1884	105,404,720	1,838,258	107,342,978	16·00

For the year 1898 the assessed valuation of real estate includes the valuation of property to the amount of $103,669,412 which paid a rural tax (two-thirds of full tax), and $11,538,978 which paid a so-called agricultural tax, or one-third of the full tax rate. The taxable valuation of all property for 1898, after making some slight deductions for exemptions, was therefore $264,488,394.

POPULATION.—In 1890 population was 238,617; in 1880 it was 156,389; in 1870 it was 86,076. Estimated April 1, 1899, 300,000.

PITTSTON.—R. E. Hanker, Treasurer.

This borough is in Luzerne County.

LOANS—	When Due.		
Paving and Sewer Bonds—		Total debt Mar. 1, 1899.	$56,600
4½s, J&J, $33,300	Jan. 15, 1915	Sinking fund	12,000
Subject to call after Jan. 15, 1900		Net debt Mar. 1, 1899	44,600
Borough Bonds—		Tax valuation 1899	1,388,720
4s, ..., $14,000	.....	Assessment about ¼ actual value.	
Bonded debt Mar. 1, 1899	$47,300	Total tax (per $1,000) 1899	$56·50
Floating debt	9,300	Population 1890 was	10,302
		Population 1899 (estimat'd)	15,000

TAX FREE—All bonds exempt from taxation.

INTEREST is payable at the Treasurer's office, Pittston.

POTTSVILLE.—S. M. Mortimer, Treasurer.

This borough is in Schuylkill County.

LOANS—	When Due.		
Funding Bonds—		Int. is payable at Boro' Treas'y.	
4s, A&O, $10,000	Oct. 1, 1900	Bonded debt Mar. 6, '99	$113,500
4s, M&N, 33,000	May 1, 1911	Floating debt	4,393
4s, J&D, 54,000	1914	Total debt Mar. 6, 1899.	117,898
4s, ..., 5,000	1913	Tax valuation 1898	6,348,237
4s, ..., 2,000	1904	Assessment about ½ actual value.	
Bridge Bonds—		Total tax (per $1,000) '98	$7·50
4s, J&D, $9,000	1900-1908	Population in 1890 was	14,117
		Population in 1880 was	13,253

The bonds due in 1907, 1911 and 1914 are subject to call after five years from date of issue; those due in 1913 after 10 years, and those in 1903 after one year. All are exempt from local taxation.

PUNXSUTAWNEY.—T. M. KURTZ, Burgess. J. R. LOWRY, Secretary.

This borough is in Jefferson County.

LOANS—	When Due.		
Paving Bonds—		Floating debt	$1,167
4s, J&J, $8,000	Jan. 1, 1927	Total debt Oct. 1, 1898	47,167
(Optional after Jan. 1, 1905.		Sinking fund	2,231
4s, F&A, $5,000	Aug. 1, 1927	Net debt Oct. 1, 1898	44,936
(Optional after Aug. 1, 1905.)		Assessed valuation, real	1,259,704
Street Improvement Bonds—		Assessed valuation, per'l	100,534
4s, J&D, $15,000	1903-1921	Total valuation 1898	1,360,238
Refunding Bonds—		Assessment about ⅔ actual value.	
4s, J&J, $14,000	Jan. 1, 1928	Tax rate (per $1,000) 1898	$19·75
(Optional after Jan. 1, 1903.)		Population in 1890 was	2,792
Bonded debt Oct. 1, 1898	$46,000	Population in 1898 (est.)	4,200

VALUE of city property, $10,537 31.

INTEREST on paving bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—ADAM H. LEADER, Mayor. H. H. HAMMER, Clerk.

This city is the County seat of Berks County.

LOANS—	When Due.	LOANS—	When Due
Funding Bonds—		Ref'd'g Water B'ds—(Con.)	
4s, A&O, $99,000	Apr. 1, 1903	4s, J&J, $125,000	Jan. 1, 1919
Refunding Bonds—		Subject to call after Jan. 1, 1904	
4s, A&O, $200,000	Apr. 1, 1918	4s, J&J, $200,000	July 1, 1920
Subject to call aft'r Apr. 1, 1898		Paving Bonds—	
4s, A&O, 40,000	Oct. 1, 1899	4s, ..., $200,000	1902 to 1922
4s, A&O, 100,000	April 1, 1913	($40,000 ev'ry fifth year on Feb. 1.)	
Optional after April 1, 1903.		4s, A&O, $100,000	1903-1923
Water Bonds—		($20,000 every fifth year on Apr. 1)	
4s, J&J, $75,000	Jan. 1, 1902	4s, J&J, $100,000	1902-1923
4s, J&J, 75,000	Jan. 1, 1912	($20,000 every fifth year on July 1.)	
Refunding Water Bonds—		4s, A&O, $100,000	1904-1924
4s, J&J, $57,500	Jan. 1, 1900	($20,000 every fifth year on Apr. 1.)	

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

	Feb. 1, '99.	April 4, '98.	1896.
Bonded debt (including water debt)	$1,352,500	$1,371,500	$1,019,500
Sinking funds	99,563	82,928	71,274
Net debt	$1,252,937	$1,288,572	$948,226
Water debt (included above)	$513,500	$532,500	$548,500

TAX FREE.—All issues of the city's bonds are exempt from taxation

CITY PROPERTY.—The city owns its water works, valued at $1,250,000, real estate worth $225,000, and other property to the amount of $101,194; making a total of $1,576,194.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Rate of Tax per $1,000.
1898	.....	.....	$43,000,000	.....
1894	.....	.....	42,000,000	$12·50
1891	$38,096,325	$2,033,915	40,130,240	14·50
1890	.....	.....	26,527,133	9·45
1889	23,910,568	136,935	24,047,503	.....
1880	17,397,467	569,441	17,969,908	.....

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1898 (estimated), 87,984.

Reading School District.—A. R. Hoover, Treas.

This district, comprising the city of the same name, is in Berks County.

Bonded debt Feb. 1, '99 ... $91,000
School tax (per $1,000) '98 .. $4·00

For assessed valuation, population, &c., see city of Reading.

RENOVO.—JAMES A. SMYTH, Mayor. JOHN SMITH, Treasurer.

This borough is in Clinton County.

LOANS—	When Due.		
Refunding Water Bonds—		Bonded debt Mar. 1, 1899	$48,000
4½s, J & J, $30,000	July 1, 1906	Tax valuation 1898	630,000
Water Bonds—		Assessment abt. ⅓ actual value.	
4½s, J&J, g. $18,000	Jan. 1, 1926	Total tax (per $1,000) '98	$39·00
Subject to call at any time.		Population in 1890 was	4,154
Interest payable in Renovo.		Population in 1896 (est.)	4,200

TAXES on the above securities are paid by the borough.

SCHUYLKILL CO.—HARRY MULDOON, Cont'ller. ELIAS DAVIS, Treasurer.

County seat is Pottsville.

LOANS—	When Due.		
4s, A&O, $38,100	Apr. 1, 1909	Floating debt	$292,965
4s, ..., 142,000	Apr. 1, 1914	Total debt May 1, 1898.	854,565
Optional after Apr. 1, 1899		Assessed valuat'n, real	44,162,636
4s, A&O, $75,000	Oct. 1, 1916	Asses'd valuat'n, pers'l.	2,949,762
3s, J&J, 274,100	July 1, 1919	Total valuation 1897	47,112,398
3s, M&S, 32,600	Sept. 1, 1921	State & Co. tax (per $1,000) '98	$8·00
All bonds exempt from taxation.		Assessment abt. 60 p.c. actual val.	
Interest payable in Pottsville		Population in 1890 was	154,163
Tot. bond. debt May 1, '98	$561,800	Population in 1880 was	129,974
		Population in 1897 (est.)	165,000

SCRANTON.—JAMES MOIR, Mayor. E. HOWELLS, Comptroller.

This city is in Lackawanna County.

LOANS— Name and Purpose.		Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bridge loans	1894	4½	J & D	June 1, 1904	$90,000
do do	1894	4½	J & D	June 1, 1909	50,000
do do	1894	4½	J & D	June 1, 1914	50,000
do do	1894	4½	J & D	June 1, 1915	60,000
City improvement	1886	4	J & J	July, '99 to 1906 $2,000 yearly.	16,000
do do	1886	4	J & J	July 1, 1907-'16 $3,500 yearly.	35,000
City improvement	1891	4½	J & D	Dec. 1, 1901	22,000
do do	1891	4½	J & D	Dec. 1, 1906	23,000
do do	1891	4½	J & D	Dec. 1, 1911	22,000
do do	1891	4½	J & D	Dec. 1, 1916	23,000
Funding loan	1886	4	J & J	July 1, 1901	15,000
do do	1886	4	J & J	July 1, 1906	15,000
Municipal building	1890	4	F & A	Feb. 1, 1900	20,000
do do	1890	4	F & A	Feb. 1, 1905	25,000
do do	1890	4	F & A	Feb. 1, 1910	30,000
Redemption bonds	1893	4½	J & D	June 1, 1903	34,000
do do	1893	4½	J & D	June 1, 1908	34,000
do do	1893	4½	J & D	June 1, 1913	38,000
do do	1893	4½	J & D	June 1, 1918	38,000

TAX FREE.—All bonds issued by this city are tax exempt.

TOTAL DEBT—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

	Apr. 4, '98.	Apr. 5, '97.	Apr. 1, '95.	July, 1894.
Total bonded debt	$642,000	$644,000	$762,000	$528,500
Floating debt	32,412	34,479	55,589	259,056
Total municip. debt	$674,412	$678,479	$817,589	$787,556
Less sinking funds, &c.	142,701	98,940	143,427	242,215
Net debt	$531,711	$579,539	$674,162	$545,341

In addition to the above-stated assets, the city purchased bonds of the redemption loan series of 1893, amounting to $104,000, for investment for the benefit of its several sinking funds.

ASSESSED VALUATION—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per $1,000.
1897	*$19,529,803	$1,347,300	$20,877,103	$33·50
1896	.....	.....	20,186,713	.....
1895	18,597,764	1,021,540	19,619,304	34·60
1892	17,545,388	1,067,385	*18,612,773	27·63
1890	15,196,294	*1,189,540	16,385,834	.....
1880	4,582,871	97,934	4,680,805	.....

*This amount includes occupations as well as other personal property

POPULATION—In 1890 population was 75,215; in 1880 it was 45,850; in 1870 it was 35,092; in 1898 (local estimate) it was 105,000.

SEWICKLEY.—J. C. CHAPLIN, Chairman Fin. Com. J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

LOANS—	When Due.		
Street Imp. Bonds—		Bonded debt Apr. 1, '99	$98,500
4½s, F&A, $3,500	Var.	Water debt (included)	75,000
(Subject to call at any time)		Floating debt	7,128
Street and Sewer Bonds.		Total debt Apr. 1, 1899.	105,628
4·9s, ... $20,000	1903	Tax valuation 1898	3,080,800
Water Bonds—		Assess't ab't ⅔ actual value.	
5s, A&O, $60,000	Apr. 1, 1903	City tax (per $1,000) 1898	$5·50
4s, A&O, 15,000	1905	Population in 1890 was	2,750
		Population in 1897 (est.)	3,500

INTEREST is payable at the First National Bank of Sewickley.

CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about $150,000.

SHAMOKIN.—M. C. Farrow, Burgess.

This borough is in Northumberland County.

LOANS—	When Due.	LOANS—	When Due.
Borough Purposes—		4s, M&N, $6,000	Nov. 16, 1904
4½s, M&S, $10,000	Sept. 9, 1905	4s, M&S, 2,500	Sept. 9, 1905
4s, J&J, 7,000	July 1, 1899	Refunding Bonds—	
4s, F&A, 8,000	Aug. 6, 1899	4s, J&J, $2,500	Jan. 23, 1904
4s, M&N, 7,600	Nov. 1, 1899	4s, M&N, 4,000	Nov. 9, 1904
4s, A&O, 65,000	Oct. 15, 1900 to	4s, M&N, 10,000	May 1, 1905
($2,000 yearly to '08, Oct. 15, '28		Total debt Jan. 1, 1899	$134,000
$2,200 to '18, and $2,500 to '28.)		Tax valuation 1895	1,200,000
Funding Bonds—		Assessm't about 10% actual value.	
4½s, M&N, $6,000	May 18, 1903	Total tax (per $1,000)	$72·00
4½s, M&S, 1,000	Sept. 9, 1905	Population in 1890 was	14,403

TAXES on the above securities are all paid by the borough.

OPTIONAL—All of the borough's bonds except the $65,000 issue are subject to call after five years from date of issue.

INTEREST is payable at the office of the borough treasurer.

SHARON—Malin Ewing, Secretary.

This borough is in Mercer County.

LOANS—	When Due.		
Refunding—		Assessment is ¾ actual value.	
4s, M&N, $100,000	Nov. 1, 1915	Total tax (per $1,000) '98	$24·50
Total debt Mar. 1, '99	$100,000	Population in 1890 was	7,459
Tax valuation 1898	2,987,619	Population in 1899 (est.)	9,000

OPTIONAL.—All bonds subject to call at the option of the Council.

SHARPSBURG.—H. S. Ayers, Treasurer.

This borough is in Allegheny County.

LOANS.	When due.		
Water Bonds—		Electric Lights—	
5s, M&S, $35,500	$2,500 yearly	5s, M&N, $11,000	$1,000 yearly
Sewer Bonds—		Total debt Apr. 1, '99	$157,500
4s, A&O, $62,000	1907-1919	Total valuation 1898	3,325,000
($5,000 annually.)		Assessm't about 60% actual value.	
Street Improvement—		Total tax (per M.) '98	$13·25
4s, A&O, $60,000	Oct., '08, '19	Population in 1890 was	4,898
(Subject to call after 1908.)		Population 1899 (estimated)	7,500

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.

TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—ADOLPH P. TABER, Burgess. T. J. MULLOHEY, Treasurer.

Shenandoah is in Schuylkill County.

LOANS—	When Due.		
Refunding Bonds—		Water debt (included)	$140,000
4s, J&J, $20,000	1926	Tax valuation 1896	2,150,000
Water Bonds—		Assessm't about 30 p. c. actual val.	
5s, J&J, $140,000	1923 1924	Total tax (per $1,000)	$35·00
Total debt Feb. 1, 1898	$165,000	Population in 1880 was	10,147
		Population in 1896 (estim'd)	17,500

OPTIONAL.—All above bonds are subject to call at any time.
TAX FREE.—All bonds free of tax to holders.

SHERADEN.—Chas. L. Criss, Clerk.

This borough is in Allegheny County.

LOANS—	When Due.
Improvement Bonds—	
4s, A&O, $30,000	1902-1927
(Part due in even years to 1910 and then yearly.)	

Bonded debt Oct. 20,'98. $50,500
Assessed valuation '98..1,537,760
Assessm't about 75% actual value.
Tax rate (per $1,000) 1898.$14·00
Population in 1898 (est.)....2,800

SOUDERTON.—Henry B. Freed, Burgess.

This borough is in Montgomery County.

LOANS—	When Due.
4s, ..., $16,000	1899-1922

Bonded debt Apr. 1, 1898.$23,325
Assessed valuation 1898. 470,000
Tax rate (per $1,000) '98...$11·00
Population in 1890 was.....679
Population 1898 (est.).....1,200

SOUTH BETHLEHEM.—Thos. Ganey, Clk.

This borough is in Northampton County.

LOANS—	When Due.
Permanent Street Imp. Bonds.	
4s, A&O, $15,000	Apr. 1, 1919
4s, A&O, 15,000	Apr. 1, 1920
4s, J&J, 5,000	July 1, 1921
4s, J&J, 15,000	July 1, 1922
Redemption Bonds—	
4s, F&A, $69,500	Aug. 1, 1916
Market Building Bonds—	
4s, J&D, $15,000	June 1, 1909
4s, J&D, $24,000	June 1, 1909-19

Bonded debt Mar.14,'99. $158,500
Tax valuation 1898.....5,964,518
Assessment abt. 66 p. c. act. value.
Total tax (per $1,000) '98..$18·10
Population 1890 was.....10,302

OPTIONAL.—The $15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SUNBURY.—{P. H. MOORE, Chief Burgess. I. T. C. DISSINGER, Clerk.

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Bonded debt Mar. 1, '99. $55,900
Assessed valuation '98..1,350,000
Assessment about ⅝ actual value.
Tax rate (per $1,000) '98...$52·00
Population in 1890 was.... 5,930
Population in 1899 was....12,000

TARENTUM.—F. A. Ready, Clerk.

This borough is in Allegheny County.

LOANS—	When Due.
Building Bonds—	
6s, M&S, $3,300	.....
Electric-Light Bonds—	
5s, M&S, $44,500 (Subject to call.)	1922
Sewer Bonds—	
5s, M&S, $15,000 (Subject to call Sept. 1, 1908.)	Sept. 1, 1928
Paving Bonds—	
5s, M&S, $9,000 (Subject to call Sept. 1, 1908.)	Sept. 1, 1928

Bonded debt Oct. 1, '98.. $71,800
Assessed valuation '98..1,736,140
Assessm't about 70% actual value.
Total tax (per $1,000) '98..$18·75
Population in 1890 was.....4,627
Population in 1898 (est.)....5,000

INTEREST is payable at the National Bank of Tarentum.

TIOGA COUNTY.—Richard H. Smith, Treas.

County seat is Wellsboro.

LOANS—	When Due.
County Bonds—	
4s, J&J, $125,000	Jan. 1, 1923

Optional at any time.
Bonded debt Jan. 1, 1899.$125,000
Interest is payable at Wellsboro.
Tax valuation, real... $13,786,419
Tax valuation, pers'nal 1,186,125
Total valuation 1898.. 14,972,544
State & co. tax (per M.),'98.$10·00
Population in 1890 was.....52,313
Population in 1898 was.....52,000

TITUSVILLE.—This city is in Crawford County. The city is refunding its entire debt by 3 per cent 10-20 year (optional) bonds.

LOANS—	When Due.
City Bonds—	
4s, $13,000	1900
4s, 1,100	1901
4s, 500	1903
4s, 200	1905
4s, 18,000	1906
4s, 33,000	1907
4s, 500	1908
Water Bonds—	
4s, $3,500	1900
4s, 9,700	1901
4s, 10,500	1903
4s, 1,300	1904
4s, 1,700	1905
4s, 5,400	1906
LOANS— Water Bonds—Cont.—	When Due.
4s, $5,000	1907
4s, 11,800	1908
4s, 1,000	1909
Sewer Bonds—	
4s, $4,500	1901
4s, 2,100	1906
Sinking Fund Bonds—	
4s, ..., $26,200	

Bonded debt Feb. 16,'99. $116,000
Water debt included..... 49,900
Tax valuation 1898.....2,150,000
Tax rate(per $1,000)'98.....17·00
Population in 1890 was.....8,073
Population in 1898 (est.).....9,000

INTEREST is payable by the City Treasurer.

CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about $278,992.

POPULATION.—The population in 1890 was 8,073.

Titusville School District.—

Tot. bds., 3½s, Mar., '99....$24,500
Tax valuation 1898.....2,100,000
Tax rate (per $1,000), '98...$12·50

TURTLE CREEK.—This borough is in Allegheny Co.

LOANS—	When Due.
Borough Bonds—	
4½s, A&O, $20,000	1925
4½s, M&N, 50,000	1925
School Bonds—	
4½s, ..., $46,000	

Borough debt Jan. 1, '99..$70,000
Assessed valuation '98. 1,580,000
Assessment about ¾ actual value.
Tax rate (per $1,000) '98....$16·70
Population 1897 (est.).....3,000

INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

TYRONE.—T. J. Gates, Treasurer.

This borough is in Blair County.

Bonded debt Feb. 15,'98. $27,400
Assessed valuation '97..1,900,000
Assessment ⅔ actual value.
Tax rate (per $1,000) '97.. $19·75
Population 1890.....4,705
Population 1897 (est.).....7,000

UNION COUNTY.—D. R. Smith, Treasurer.

County seat is Lewisburg.

LOANS—	When Due.
Bridge Bonds—1889-1894—	
4s, J&D, $25,000	June 1, '99-'05
(Optional—$4,000 due yearly.) (Exempt from State tax.)	

Int. payable at County Treasury.
Total debt Jan. 2,'99... $25,000
County has no sinking fund.
Total valuation 1899...$7,368,055
Real assessment full value.
Co. tax (per $1,000) '98.. 3·00
Population in 1890 was.....17,820

WASHINGTON.—J. N. White, Secretary.

This borough is in Washington County.

LOANS—	When Due.
Paving Bonds—	
4s, A&O, $60,000	1908-1912

Bonded debt June 16,'98.$121,300
Floating debt..... 5,954
Total debt June 16, '98..$127,254
Tax valuation 1898.....4,863,927
Tax rate (per $1,000) 1898..$21·00
Population in 1890 was.....7,063
Population in 1898..... 8,000

WASHINGTON CO.—Geo. E. Lockhart, Clerk County Commissioners.

Wasnington is the county seat.

LOANS—	When Due
Court-House & Jail Bonds—	
4s, F&A, $500,000	Aug. 1, 1901-26
(Various amounts yearly.)	

Bonded debt Mar. 1,'99 $500,000
Assessed valuation '98.46,712,431
Population in 1890 was....71,155
Population in 1898 (est.)...90,000

WEST CHESTER.—W. S. Underwood, Treas.

This borough is the capital of Chester County.

LOANS—	When Due.
Water Bonds—	
3½s, J&J, $45,500	1927
Redemption Bonds—	
3½s, A&O, $71,500	1927

Int. payable by Borough Treas.
Total debt Mar. 1, 1899.. $117,000
Sinking fund..... 4,000
Net debt Mar. 1, 1899.... $113,000
Tax valuation, real.....6,660,580
Tax valuation, personal. 445,555
Tax valuation 1898.....7,106,135
Assessment about actual value.
Total tax (per $1,000) '98...$11·50
Population 1890 was.....8,028
Population 1898 (est.).....10,000

All taxes on bonds are paid by the borough.

WATER WORKS, Etc.—The borough in 1898 owned water works, school houses and other buildings valued at $275,000.

WESTMORELAND CO.—W. D. Reamer, Commissioner.—County seat is Greensburg. The remaining $60,500 bonds will be redeemed during the next 6 months, after which the county will be free of debt.

LOANS—	When Due.
County Bonds—	
4s, ..., $60,500 (Now subject to call.)	1920

Total debt Aug. 15, 1898.$95,500
Tax valuation 1898...$61,356,015
State & Co. tax (per M.) '98..$7·00
Population 1890 was.....112,819
Population 1899 (est.).....120,000

WILKES-BARRE.—Frank Deitrick, Clerk.

Wilkesbarre is in Luzerne County.

LOANS—	When Due.
Extension Bonds (1874)—	
5s, M&N, $30,000	May 1, 1899
Refunding Bonds—	
4½s, ..., $100,000	1902 to 1927
4½s, M&N, 50,000	1904-1924
($10,000 due every 5 yrs. on May 1.)	
4s, M&S, $20,000 (Subject to call after 1903.)	Mar. 1, 1908
4s, M&S, $40,000	Mar. 1, 1908
3½s, F&A, 210,000	1905-1929
($8,000 yearly on Feb. 1 to 1919 & $9,000 yearly to 1929.)	
4s, M&S, $150,000 (⅓ subject to call after 1908 and ⅓ after 1918.)	Mar. 1, 1928

Tax valuation 1898....$8,747,474
Actual valuation.....35,000,000
Total tax (per $1,000) '98..$48·50
Tax valuation 1880.... 2,822,931
Population 1890 was.....37,718
Population 1898 (est.).....55,000

TOTAL DEBT, Etc.—The city's bonded debt on Dec. 1, 1898, was $460,000; floating debt, $47,287; total debt, $507,287; sinking fund assets, $63,128; net debt, $444,159. The city has no water debt.

CITY PROPERTY.—The city owns property valued at $246,721.

Wilkes-Barre School Distict.—{J. B. HOUSER, Pres. A. W. MOSS, Clerk.

Building Bonds—	
5s, F&A, $35,000	1910-1914

Bonded debt Mar. 1, '99..$152,200
Assessed valuation '98..$8,745,841
Total tax rate (per M.) '98...46·50
Population 1898 (est.).....55,000

WILKINSBURG.—James G. Storer, Secy.

This borough is in Allegheny County.

LOANS—	Amount.
Sewer Bonds—	
4½s, M&S	$140,000
Street Bonds—	
4½s, J&J	$40,000
4½s, J&D	108,000
4s, ..., $15,000 (1 bond 1, 3, 5-yr. and then ann.)	1899-1915
4s, ..., $30,000	1918

Total debt Feb. 1,1898... $303,000
Sinking fund assets..... 9,800
Net debt Feb. 1, 1898.... 293,200
Tax valuation 1897.....7,512,505
Assessment abt. 75 % actual value.
Total tax (per $1,000) '98...$14·50
Population in 1890 was.....4,662
Population in 1899(estim'd) 15,000

TAX FREE—The sewer bonds are exempt from taxation.

INTEREST is payable at the First National Bank of Wilkinsburg.

WILLIAMSPORT.—{S. N. WILLIAMS, Mayor. EDWARD TAYLOR, Treas.

Williamsport is the capital of Lycoming County. Bonds all tax exempt.

LOANS—	When Due.
City Bonds—	
4s, M&S, $534,300 Subject to call at any time.	Sept. 1, 1901
4s, M&S, $86,000 Subject to call after Mar. 1, 1905.	Mar. 1, 1925
City Hall Bonds—	
4s, M&N, $70,000 Subject to call after May 1, 1903.	May 1, 1923

Interest is paid by City Treasurer.
Bonded debt Feb.17,'98 $690,300
Sinking fund..... 9,200
Net debt Feb. 17, 1898. 681,100
Tax valuation 1898.... 9,200,000
Assessm't abt. 50% actual value.
Total tax (per $1,000) 1897.$15·00
Population 1890 was..... 27,132
Population 1897 (est.)..... 32,000

A sinking fund tax of $1·50 per $1,000 is levied on all taxable property in this city and bonds to the amount raised by this tax are called and paid (par and accrued interest) each year.

TAX FREE.—All bonds are exempt from taxation.

WILMERDING.—

This borough, organized in 1890, is in Allegheny County.

LOANS—	When Due.
Building Bonds—	
5½s, M&S, $5,000	Mar. 1, 1902
School Bonds—	
5s, A&O, $26,000	Apr. 1, 1911
Street Improvement Bonds—	
5s, A&O, $63,500	Oct. 1, 1915
5s, A&O, $33,000	Oct. 1, 1926

Total debt Feb. 15, 1898.$125,000
Tax valuation, real.....1,760,000
Tax valuation, personal. 130,000
Total valuation 1897.....1,890,000
Actual value (est.).....3,000,000
Total tax (per $1,000).....$18·00
Population in 1890 was..... 419
Population in 1898 (estim'd).3,000

INTEREST on the street improvement bonds is paid by the Second National Bank, Pittsburg, Pa.

TAX FREE. The street improvement bonds are free from taxation.

YORK.—{CAPTAIN FRANK GEISE, Mayor. GEO. M. BOLLINGER, Comptroller.

York is the capital of York County.

LOANS— *When Due.*

HIGHWAY IMP. BONDS—

4s, J&J, $21,000.....July 1, 1914
4s, A&O, 39,000.....Oct. 1, 1917
4s, A&O, 30,000.....Oct. 1, 1916
4s, A&O, 40,000.....Apr. 1, 1917
4s, A&O, 20,000.....Apr. 24, 1905
4s, F&A, 17,000.....Feb. 1, 1910
4s, M&S, 10,000.....Sept. 1, 1915
4s, A&O, $27,000.....Oct. 1, 1917

Interest is payable at York, Pa.

Bonded debt Sept. 4, '97. $204,000
Tax valuation 1896...11,824,000
Assessment about ½ actual value.
Total tax (per $1,000).....$18·00
Population in 1890 was.....20,793
Population in 1880 was.....13,940
Population in 1897 (est.)...27,000

TAX FREE.—All of the above securities are exempt from taxation.

CITY PROPERTY.—The city in 1896 owned public buildings and available assets amounting to $74,675.

YORK SCHOOL DISTRICT.—JOHN F. RUDISILL, Sec'tary.

4s, J&J, $48,000..... .....
4s, J&D, 125,000.....1901-1925
Bonded debt Feb. 15, '99..$173,000
Sinking fund..... 11,000
Net debt Feb. 1, 1898..... 75,000

Assessed valuation '98$11,500,000
Assessment ¾ actual value.
Tax rate (per $1,000) '98...$16·50
Population 1899 (est.).....25,000

ADDITIONAL STATEMENTS.

In the first table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1890. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Name of County.	*Total Debt.*	*Assessed Valuation.*	*Population.*
Adams	$9,891	$11,502,624	33,486
Armstrong	64,105	9,956,269	46,747
Beaver	26,000	25,348,192	50,077
Bedford	16,000	8,747,243	38,644
Berks	28,000	78,732,244	137,327
Bucks	No debt.	38,311,439	70,615
Butler	30,000	14,361,340	55,339
Cambria	10,000	26,061,071	66,375
Cameron	44,500	973,665	7,238
Carbon	153,250	5,603,227	38,624
Centre	No debt.	11,965,364	43,269
Clarion	No debt.	8,866,275	36,802
Clearfield	221,800	20,228,087	69,565
Columbia	151,000	12,704,176	36,832
Cumberland	No debt.	22,231,757	47,271
Elk	24,000	3,726,884	22,239
Erie	No debt.	33,581,933	86,074
Forest	36,000	2,359,518	8,482
Franklin	No debt.	17,649,250	51,433
Fulton	No debt.	1,028,019	10,137
Greene	No debt.	12,991,309	28,935
Jefferson	72,384	12,916,101	44,005
Lawrence	No debt.	17,718,613	37,517
Lebanon	46,825	32,441,990	48,131
Lehigh	No debt.	37,562,484	76,631
Mercer	34,310	23,005,025	55,744
Mifflin	77,300	3,441,768	19,996
Northumberland	130,000	8,753,750	74,698
Pike	No debt.	1,218,847	9,412
Potter	22,500	11,462,398	22,778
Snyder	9,250	4,847,354	17,651
Somerset	4,500	9,414,420	37,317
Sullivan	46,933	1,849,555	11,620
Susquehanna	15,000	4,219,773	40,093
Venango	No debt.	12,888,381	46,640
Warren	96,500	10,178,251	37,585
Wayne	42,750	4,561,943	31,010
Wyoming	40,000	3,817,988	15,891
York	207,000	43,584,449	99,489

Cities, Boroughs, etc.	*Total Debt.*	*Assessed Valuation.*	*Tax Rate.*	*Population.*
Ambler (Bor.), Montgomery Co.	$30,400	$966,035	$7·00	1,077
Avalon (Bor.), Allegheny Co.	61,320	.....	17·00	.....
Carlisle School District	31,050	3,238,946	5·50	*10,000
Catasauqua (City), Lehigh Co.	39,883	1,524,005	18·00	3,704
Clifton H'ights (Bor.), Delaw'e Co	30,140	839,856	15·50	1,820
Coraopolis (Bor.), Allegheny Co.	83,000	.....	14·50	962
Crafton (Bor.), Allegheny Co.	37,500	1,501,800	10·00	.....
Duquesne (Bor.), Allegheny Co.	208,000	4,359,670	17·00	.....
Edgewood (Bor.), Allegheny Co.	73,500	.....	13·00	616
Elizabeth (Boro.), Allegheny Co.	19,500	750,000	10·00	1,804
Franklin (City), Venango Co.	25,000	1,835,364	.....	6,221
Greensburg (Bor.), Westm'l'd Co.	93,261	4,363,080	.....	*7,500
Landsdale (Bor.), Montg'ry Co.	38,390	1,200,000	13·50	1,858
North East (Bor.), Erie	47,150	825,000	18·00	1,538
Plymouth (Bor.), Luzerne Co.	27,277	870,687	19,00	9,344
Rankin (Bor.), Allegheny Co.	51,500	1,400,000	15·00	.....
Shippensburg (Bor.)	33,682	805,391	.....	.....
South Chester (Bor.), Delaware Co	126,000	2,744,105	.....	7,076
Warren (Bor.), Warren Co.	45,000	2,194,314	25·00	4,332

*Population estimated.

State of Delaware.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State . - - One of Original Thirteen
Total area of State (square miles) - - - - - - 2,120
State Capital, - - - - - - - - - - Dove
Governor (term expires Jan., 1901) - - Ebe W. Tunnell
Secretary of State (term expires with Gov.) James H. Hughes
Treasurer - - - - - - - - Lewis H. Ball

Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days.

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 72. The present extent and condition of the debt and resources of the State are given below, showing that Delaware now holds good assets more than equaling its liabilities.

LOANS— NAME AND PURPOSE.	Interest. Rate Payable.		Principal. When Due.	Outstand'g.
Bond iss. to school fund 1881	6	....	July 1, 1906	$156,750
Cer. to Delaware College 1877	6	....	perpetual	83,000
Hospital improvement 1895	3½	J & J	July 1, 1915	35,000
Subject to call on or after July 1 1906.				
Part of ser. "B" refund. 1887	3	J & D	June 1, 1907	$250,000
Subject to call on or after June 1, 1897.				
Refunding, 1897	3	J & D	Dec. 1, 1927	245,000
Subject to call after 1922.				
Temporary loan	3½	.....	Oct. 1, 1899	35,000

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on Dec. 31, 1898, were $894,750. On March 1, 1899, the total liabilities were $819,750. The assets were $1,169,419; assets in excess of liabilities $349,669. The total assets include bank stocks $477,702; mortgages on railroads $385,000, and bonds, $161,750.

ASSESSED VALUATION.—The total assessed valuation of the State in 1890 was $74,134,401; in 1897 it was $77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, *except* that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with the concurrence of three-fourths of all the members elected to each House, except to supply casual deficiencies, repel invasion, suppress insurrections, defend the State in war or pay existing debts."

(2) Forbids any county, city, town or other municipality (Article 8, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation or any person or company whatever."

(3) Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporations, banks," etc.

The above indicates that the authority as regards municipalities (except as already specified in number (2)) rests with the General Assembly, and the General Assembly always passes special acts to provide for special occasions and needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

1890	168,493	1860	112,216	1830	76,748
1880	146,608	1850	91,532	1820	72,749
1870	125,015	1840	78,085	1810	72,674

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF DELAWARE.

DOVER.—C. B. HOPE, Treasurer.

Dover is the capital of Delaware and the county seat of Kent County

LOANS— *When Due.*

WATER BONDS—

4s, J&J, $12,000.....July 1, 1901
Bonded debt Apr. 1, 1898. $12,000
Total valuation 1897 1,723,000

Assess't about same as actual value.
County tax (per $1,000)..... $4·50
City tax (per $1,000) ..... 2·20
Population 1890 was.....3,061
Population 1898 was.....4,000

Bonds are subject to call in numerical order on 3 months' notice.

INTEREST is payable at the Farmer's Bank of Dover.

KENT COUNTY.—County seat is Dover.

LOANS— *When Due.*

COUNTY BONDS—

4s, semi-an., $40,000.....Optional

CERTIFICATES—

6s, semi-an., $9,800.....Optional
5s, semi-an., 5,000.....Optional
4½s, semi-an., 12,500.....Optional

Bonded debt Jan. 1, '98.. $40,000
Floating debt certifs... 27,300
Total debt Jan. 1, '98... 67,300
Tax valuation 1897....14,282,672
Co. tax, per $1,000 '97.. $4·70
Population in 1890 was.....32,664
Population in 1896 (est.)...33,000

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.

LOANS *When Due.*

ELECTRIC-LIGHT BONDS—

5s, J&D, $5,000.....1898 & 1903

REFUNDING WATER BONDS—

4s, ... $37,000.....1926
(Subject to call after 1906.)
Bonded debt Feb. 1, '99... $42,000

Tax valuation, real.....$600,000
Tax valuation, personal.. 40,000
Total valuation 1894..... 640,000
County tax (per $1,000).. $4·00
Town tax (per $1,000)... 10·00
Population 1890 was.....1,191
Population 1880 was.....1,142

INTEREST is payable at the National Bank of Newark, Delaware

NEW CASTLE CO.—County seat is Wilmington.

LOANS— *When Due.*

COURT HOUSE LOAN—

4½s, J&J $69,900.....July 1, 1899

BRIDGE BONDS 1893—

5s, M&N, $100,000, g. Sept. 1, 1904
$10,000 due yearly to Sept. 1, 1913

FUNDING DEBT—

5s, J&J, $78,000...$10,000 yearly
5s, M&N, 60,000, g.....1904-1909
($10,000 due yearly.)

REFUNDING BONDS—

4s, ... $150,000.....1910-1924
($10,000 yearly on Dec. 1.)
Total debt Jan. 1, 1898. $472,900
Total valuation '97.....52,773,175
Assessment ½ to ⅓ actual value.
County tax (per $1,000) '98..$6·00
Population 1890 was.....97,182
Population 1880 was.....77,716

Payments on loans for benefit of Trustees of Poor are now eliminated.

TAX FREE.—All bonds issued by this county exempt from taxation.

INTEREST is payable by County Treasurer, Wilmington.

SUSSEX COUNTY.—Georgetown is the county seat.

LOANS— *When Due.*

6s, ... $17,500.....
4½s, ... 12,500.....
4s, ... 12,500.....

Bonded debt Mar. 1, '97. $42,500
Assessed valuation '97.10,576,232
Population 1890.....38,647

WILMINGTON.—H. C. McLEAR, Mayor. W. H. CURRY, Treasurer.

The city of Wilmington is in New Castle County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Board of Educ. loan No. 28	5	M & S	Sept. 1, 1899	$24,000
Funding loan.....No. 29	4½	M & N	Nov. 1, '99-1904 $7,000 yearly.	42,000
Park loan.....No. 33	3½	A & O	1915 to 1917 part each year.	150,000
do	4	A & O	A & O 1, 1924	50,000
do	4	A & O	1925	25,000
do 1898	4	A & O	Apr. 1, 1926	20,600
do 1898	4	A & O	Oct. 1, 1926	29,400
Crematory loan.....	4	.....	1900 to 1907 $1,500 y'ly in Apr.	12,000

LOANS— NAME AND PURPOSE.			Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Street and sewer bonds....			4½	A & O	Apr. 1, 1921	$45,400
do	do	....	4½	A & O	Oct. 1, 1921	50,950
do	do	....	4½	A & O	Apr. 1, 1922	52,500
do	do	....	4½	A & O	Oct. 1, 1922	1,150
do	do	....	4	A & O	Oct. 1, 1918	12,150
do	do	....	4	A & O	Apr. 1, 1919	43,900
do	do	....	4	A & O	Oct. 1, 1919	45,250
do	do	....	4	A & O	Apr. 1, 1920	46,600
do	do	....	4	A & O	Oct. 1, 1920	48,050
do	do	....	4	A & O	Apr. 1, 1921	4,050
do	do	1896	4	A & O	Oct. 1, 1924	67,000
do	do	1896	4	A & O	Apr. 1, 1925	62,650
do	do	1896	4	A & O	Oct. 1, 1925	1,650
do	do	1897	..	A & O	1925-1926	75,000
Water loan (reser.)	No. 25		6	J & J	July 1, '99-1908 $6,000 yearly.	56,000
do (reser.)	No. 26		6	M & S	Sept. '99 to 1911 $3,500 yearly.	44,500
do	.....No. 31		4½	A & O	var. 1913-1914	60,000
do	.....No. 32		4	A & O	Oct. 1, 1919-'23	25,000
do	.....No. 32		3½	A & O	var. 1914-1915	60,000
Sinking fund loan			4, 4½, etc.		Various.	702,050
do	do	.....	4	A & O	1910 to 1913	176,000

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on all bonds payable at the office of the City Treasurer.

TOTAL DEBT, ETC.—The subjoined statement shows Wilmington's total municipal debt and the water debt on the dates named.

	Jan. 1, 1899.	Jan. 1, 1898.	July 1, 1897.
Total bonded debt.....	$2,034,450	$2,018,000	$2,087,250

The net indebtedness of the city in 1880 was $1,372,450.

ASSESSED VALUATION.—The assessed valuation of real estate for 1897 was $33,960,527; in 1891 it was $33,813,543; in 1898 about $40,000,000. Property is assessed at about ⅔ its actual value. Personal property is not taxed. For 1898 the tax rate per M. was $20·00.

POPULATION.—In 1890 population was 61,431; in 1880 it was 42,478; in 1870 it was 30,841; in 1899 it was (estimated), 75,000.

State of Maryland.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State (square miles) - - - - - 12,210
State Capital - - - - - - - - - - - Annapolis
Governor (term expires 2d Wed. Jan., 1900) - Lloyd Lowndes
Secretary of State (term expires with Gov'r) - Rich'd Dallam
Treasurer (term expires Jan., 1900) - - Thomas J. Shryock
Comptroller (term exp. Jan., 1900) - Phillips L. Goldsborough
Legislature meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—The historical details of Maryland's State debt from 1824 to the present time will be found in the STATE AND CITY SUPPLEMENT of April, 1893, pages 72 and 73.

LOANS— NAME AND PURPOSE.	Interest. Rate Payable.		Principal. When Due.	Principal. Outstand'g.
Insane Asylum, 1896.....	3½	J & J	1911	$100,000
Optional after July 1, 1906.				
Penitentiary loan, 1896.....	3½	J & J	1911	500,000
Optional after July 1, 1906.				
Consolidat. loan of 1899.....	3	J & J	Jan. 1, 1914	5,055,751
(Subject to call after Jan. 1, 1909.)				

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Maryland's total State debt, and the sinking fund held by the State against the same on the dates named.

	Jan 1, '99.	Sept. 30, '98.	Sept. 30, '97.	Sept. 30, '96.
Total funded debt....	$5,670,196	$9,284,986	$9,284,986	$9,284,986
Sinking funds, &c....	2,105,683	6,251,958	6,335,908	5,946,433
Net debt.....	$3,564,513	$3,033,028	$2,949,078	$3,338,553

For the balance of $3,033,028 Sept. 30, 1898, the State had as an offset her unproductive stocks, amounting to $8,649,627, and $615,375 due from accounting officers and incorporated institutions.

The receipts of the State for the year ending Sept. 30, 1898, amounted to $3,095,314; balance in treasury Sept. 30, 1897, $707,138; total, $3,802,452; disbursements, $3,236,101. The cash balance in the treasury on September 30th, 1898, amounted to $566,351.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Available Assets.	Total Assessed Val.	Tax Rate per $1,000.
1898.....	$9,284,986	$6,251,958	$603,326,096	$1·77½
1897.....	9,284,986	6,335,908	607,965,272	1·77½
1896.....	9,284,986	5,946,433	540,461,747	1·77½
1895.....	8,684,986	5,679,733	534,930,476	1·77½
1894.....	8,684,986	5,303,233	529,138,103	1·77½
1893.....	8,684,986	6,025,414	524,056,241	1·77½
1892.....	8,684,986	5,602,699	515,137,528	1·77½
1890.....	10,691,124	6,278,907	482,184,824	1·77½
1884.....	10,965,934	3,992,851	469,593,225	1·87½
1880.....	11,277,110	3,649,442	459,187,408	1·87½

DEBT LIMITATION.—There is nothing in the Constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for specific purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affecting the loan with respect to which he may need information.

POPULATION OF STATE.—

1890.....	1,042,390	1860.....	687,049	1830.....	447,040
1880.....	934,943	1850.....	583,034	1820.....	407,350
1870.....	780,894	1840.....	470,019	1810.....	380,546

Of the total population in 1880 22·49 per cent was colored and in 1890 20·92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable of receiving from any person or persons, or bodies corporate or politic, any deposit of money *which shall be invested or loaned out on good security in the discretion of the directors;* provided that *no part* of the funds of said corporation *shall be loaned to any officer or director* of such corporation.

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have "power to borrow money, receive money on deposit, loan money '*taking such security therefor, either real or personal, as the Board of* '*Directors may deem sufficient;* provided that *no part* of the funds of "said corporation *shall be loaned to an officer or director* thereof."

We cannot discover any marked difference in the two provisions cited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MARYLAND.

ALLEGANY CO.—County seat is Cumberland.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, A&O, $100,000.....1915-1934 ($5,000 due yearly.)	
INSANE ASYLUM—	
4s, A&O, $5,000.....	July 1, 1899
SCHOOL HOUSE BONDS—	
4s, A&O, $75,000.....1900-1914 ($5,000 due yearly.)	
SCHOOL HOUSE BONDS—Con.)	
4s, ... $10,000.....	1925
Subject to call after 1915.	
Bonded debt Apr. 1, '99.	$230,000
Tax valuation 1898...	20,463,682
State tax (per $1,000)..	$1·775
County tax (per $1,000) '98..	$8·70
Population in 1890 was	41,571
Population in '99 (est.) was.	44,000

OPTIONAL.—All of the county's bonds are subject to call.

INTEREST on court house bonds is payable by Hambleton & Co. Baltimore; on insane asylum and school house bonds at Cumberland.

TAX FREE.—All bonds are exempt from county taxation.

ANNAPOLIS.—CHAS. G. FELDMEYER, Collector and Treasurer.

This city is the county seat of Anne Arundel County.

LOANS—	When Due
5s, J&D, $30,000....	June 1, 1903
($5,000 every 5 yrs.) to June 1, 1928	
Tempo'ry loan, 5s, $10,000.	Oct., '99
Bonded debt Jan. 1, 1899..	$43,000
Sinking fund.....	6,000
Net debt Jan. 1, 1899 .	$49,000
Floating debt (additional)	13,000
Assessed valuat'n, 1898.	2,950,000
Tax rate (per $1,000) '99..	$17·875
School bonds, addition'l	74,000
Population in 1890 was....	3,902
Population in 1899 (est.)...	10,000

ANNE ARUNDEL CO.—A. K. STARTING Clerk.—County seat is Annapolis.

LOANS—	When Due.
COUNTY BONDS—	
5s, J. & J., $20,000...	July 1, 1902
($5,000 every 5 yrs.) to July 1, 1917	
SCHOOL HOUSE BONDS—	
5s, J&J, $12,000	July 1, 1899
($2,000 every 2 yrs.) to July 1, 1909	
5s, J&J, $37,000.	'03-08-13-18-23-28
($7,000 due each 5 yrs. and $2,000 in 1928.)	
Bonded debt Mar. 1, 1899..	$40,000
Floating debt.....	$30,000
Total debt	70,000
Sinking fund assets	4,000
Net debt Mar. 1, 1899.	66,000
Tax valuation 1898....	11,969,427
Assessment is ¾ actual value.	
State tax (per $1,000) '98...	$1·75
County tax (per $1,000).....	$10·10
Average school tax '98.....	$2·50
Population 1890 was.....	34,094

TAX FREE.—All bonds are exempt from county and State tax.

BALTIMORE.—{ WILLIAM T. MALSTER, Mayor. J. FRANK SUPPLEE, City Register.

A new charter for Baltimore was enacted by the Legislature March 22, 1898. In the original draft of this charter it was provided that "no debt in excess of 7 per centum of its (the city's) taxable basis" should be contracted, but this clause was subsequently stricken out.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City Hall, 1870.....r	6	Q—J	Mch. 15, 1900	$1,000,000
do do, 1874.....r	6	Q—J	Mch. 7, 1902	500,000
Refunding.....	3½	J & J	July 1, 1936	x1,453,300
Four million.....1895..	3½	M & S	Mch. 1, 1945	x2,361,000
Consolidated refund., 1890.r	3½	J & J	†July 1, 1930	x5,000,000
Funding loan.....1870.r	6	Q—J	†July 1, 1900	800,000
Funding loan of.....1878.r	5	M & N	†July 1, 1916	x1,000,000
Conduit loan of.....1899..	3½	J & J	Jan. 1, 1922	250,000
Harford Run Improvement.r	4	J & J	†Jan. 1, 1920	x250,000
do do Sewer.....r	4	J & J	Nov. 3, 1904	x350,000
Internal Improvement.....r	3½	J & J	July 1, 1928	x4,850,000
Jones' Falls.....r	6	Q—F	Apr. 9, 1900	800,000
do do .....r	5	Q—F	Apr. 9, 1900	x957,000
do do .....r	3·65	Q—F	Apr. 9, 1900	x483,000
do do .....r	3½	Q—F	Apr. 9, 1900	x160,000
do do .....r	3	Q—F	Apr. 9, 1900	x100,000
McDonogh Extension, 1893..	5	M & S	Sept. 1, 1916	x280,000
Patterson Park.....r	4	Q—J	Oct. 1, 1920	x200,000
Paving.....1881.r	4	M & N	†Nov. 1, 1920	x500,000
Public Improvements. 1893.	3½	J & J	Jan. 1, 1940	x5,754,000
Water.....r	5	M & N	†July 1, 1916	x5,000,000
do .....r	4	M & N	†Nov. 1, 1922	x500,000
do .....r	4	M & N	†Nov. 1, 1926	x1,000,000
Western Maryland....1872.r	6	J & J	Jan. 1, 1902	1,000,000
do do 1882.r	4	J & J	July 1, 1925	x684,000
do do 1887.r	3½	J & J	Jan. 1, 1927	1,704,000
BONDS GUARANTEED—				
West. Md. RR., 3d M.....	6	J & J	Jan. 1, 1900	875,000
Overdue stock, no interest allowed.....				9,382

† Payable on or after this date at option of city.
x Exempt from State of Maryland taxes.

PAR VALUE, ETC.—Bonds are all registered and for $100 or multiples of same.

INTEREST on the City Hall loans, consolidated loan of 1890, West Maryland RR. loan of 1887, Patterson Park loan of 1920, and on funding loan of 1870, is payable at the American National Bank of Baltimore; on the Jones Falls loans, refunding, 1936, Clifton Park loan of 1895 and McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore; on public improvement bonds of 1893

and remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paying bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore.

TAX EXEMPT.—The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Baltimore's total debt and the sinking fund and other assets held by the city against the same.

	Dec. 31, 1898.	Dec. 31, '97.	Dec. 31, '96.
Bonded debt (water debt incl.)	$37,570,683	$36,170,576	$33,502,018
Sinking fund and other assets.	17,232,249	18,520,669	17,668,142
Net debt	$20,338,434	$17,649,907	$15,833,876

Total water debt (included in net debt) 1898, $7,930,000. On Dec. 31, 1898, besides the above assets the city held unproductive assets to the amount of $9,206,437, consisting of stock and mortgages, with accrued interest thereon, of the Western Maryland RR. Co.; also stock of the Valley RR. Co. The value of city property was $11,500,000.

INTEREST CHARGE.—Of total debt as above ($37,570,683) interest is payable from taxation on only $24,375,800.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Years—	Assessed Valuation. Real.	Personal.	Total.	Rate of Tax per $1,000.
1899	$238,145,991	$121,844,980	$359,990,871	$21·575
1898	232,500,000	130,000,000	362,500,000	24·27
1897	233,872,443	126,554,055	360,426,498	21·77½
1895	250,797,556	80,975,572	331,773,128	17·50
1890 (about)	209,000,000	65,000,000	274,000,000	20·25
1886	200,775,614	64,784,338	265,559,953	17·87½
1880	187,040,624	65,106,367	252,122,991	15·57½

POPULATION.—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1899 (local authority) was 540,000.

CECIL COUNTY.—JOHN BANKS, Asst. Treas.

County seat is Elkton.

LOANS—	When Due.
SCHOOL BONDS—	
5s, J&D, $10,000	1901-1920
($500 yearly on June 1.)	
Total debt, Feb. 1, 1899	$10,000

Tax valuation 1898...$12,904,124
State & Co. tax per $1,000 '98...$9·73
County tax per $1,000 '98...$9·00
Population in 1890 was.....30,000
Population in 1898 was.....35,000

CUMBERLAND.—GEO. A. KEAN, Mayor. HOWARD M. FULLER, City Clerk.

Cumberland is the capital of Allegheny County. Bonds are tax free.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal, When Due.	Outstand'g.
Pennsylvania R. R. bonds.	6	F & A	Aug., 1908	$65,000
Principal to be paid by Pennsylvania Railroad Company.				
Consolidated debt bonds...	6	A & O	Oct., 1908	30,000
do do ...	5	A & O	Oct., 1908	145,000
Electric Light bonds.....	4	M & N	May 1, 1928	20,000
Water Improvement bonds	5	A & O	Oct., 1910	18,000
do do	5g.	F & A	Aug. 1, 1923	70,000
Water extension bonds....	5	A & O	Apr. 1, 1910	50,000
Funding bonds.....	5	A & O	Apr. 1, 1910	40,000
do	4	J & D	1925	100,000
Water bonds.....	4	M & N	May, 1899-1904 $5,000 yearly.	30,000
do	4	M & N	May, 1904-1909 $5,000 yearly.	30,000

INTEREST is payable at Cumberland.

TOTAL DEBT, ETC.—The total bonded debt on June 1, 1898, was $533,000; deduct sinking fund assets, $44,575; net bonded debt, $488,425; the floating debt on the same date was $8,000.

DEBT LIMITATION. This city cannot issue indebtedness over $10,000 without act of Legislature and vote of people.

ASSESSED VALUATION.—In 1898 the total assessed valuation was 7,534,000; in 1897 it was $7,377,000; in 1895 it was $7,080,572; in 1893, $7,121,422; and in 1890, $6,461,823. Property is assessed at about 85 per cent of its actual value, and the total tax rate (per $1,000) in 1897 was $19·87.

POPULATION.—The population in 1890, according to United States Census, was 12,729; in 1880 was 10,693; in 1870 was 8,056. In 1898 local estimates place the population at about 18,000.

FREDERICK.—W. F. CHILTON, Mayor. E. A. GITTINGER, City Register.

The county seat of Frederick County.

REFUNDING BONDS—	When Due.
4s, J&J, $512,500	July 1, 1918
Subject to call after July 1, 1903	
RESERVOIR BONDS—	
4s, J&J, $35,000	July 1, 1924
Subject to call after July 1, 1904	
Interest payable in Frederick.	
Bonded debt Jan. 1, '99..$547,500	

Sinking funds..... $36,284
Net debt Jan. 1, 1899.... 511,216
Tax valuation 1898.....3,684,261
Assessment about 4/5 actual value.
City tax (per $1,000) '99....$10·00
Total tax (per $1,000) '98..20·175
Population in 1890 was.....8,193
Population in 1899 (est.).....9,000

FROSTBURG.—C. F. NICKLE, Mayor. ROBERT P. MASON, Clerk.

This city is in Allegany County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
4s, J&J, $55,000	1929
(Subject to call after 1904.)	
Interest payable in Frostburg.	

Bonded debt Jan. 1, 1899 $55,000
Tax valuation 1899.....2,000,378
Tax rate (per M.) 1899 ...$15·575
Assessment about 2/3 actual value.
Population in 1890 was.....3,565
Population in 1899 was.....7,000

HAGERSTOWN.—E. M. SCHINDEL, Mayor. Lieut. M. R. HAWKEN, Tax Col.

This is the county seat of Washington County.

LOANS—	When Due.
STREET BONDS—	
4s, J&J, $70,000	Part yearly
Exempt from city and county tax.	
PAVING BONDS—	
4s, ..., $3,200	1901 to 1916
5 ....., 4,400	1901 to 1911
($400 annually.)	

4s, ..., $5,500..... .....
Interest payable in Hagerstown.
Bonded debt Apr. 1, 1899 $88,000
Tax valuation 1897.... 6,752,000
Assessment about 2/3 actual value.
Total tax (per $1,000) 1897.$14·43
Population in 1890 was 10,118
Population 1894 (estimated).15,000

LAUREL.—EDWARD PHELPS, Mayor.

This city is in Prince George County.

LOANS	When Due.
SIDEWALK & ST. IMP. BONDS—	
5s, A&O, $15,000	1904-1914
5s, J&J, 13,000	1915
Int. payable in Laurel & New York.	
Total debt Feb. 15, 1899..$38,000	
Sinking fund..... 7,000	

Net debt Feb. 15, 1899.. $31,000
Tax valuation 1898.....1,025,000
Assessment is 1/4 actual value.
Total tax (per $1,000).....14·225
Population in 1890 was.....1,984
Population in 1895 (est.).....3,000

Bonds due in 1898 are exempt from taxation.

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, A&O, $34,000	1899 to 1915
($2,000 due yearly on Oct. 1.)	
TURNPIKE BONDS—	
4s, J&J, $25,000	Jan. 1, 1900
($500 yearly) to Jan. 1, 1949	

Total debt Jan. 1, 1899. $59,000
Tax valuation, real.....10,109,300
Tax valuation, person'l 2,334,495
Total valuation 1898...12,443,795
Assessment about 3/4 actual value.
State & Co tax (per M) '98..$10·60
Population in 1890 was.....27,185
Population in 1899 (est.) ...28,000

TAX FREE—The above issue of bonds is exempt from taxation.

INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville.

PRINCE GEORGE'S COUNTY.

County seat is Upper Marlborough.

LOANS—	When Due.
COUNTY BONDS—	
5s, July 1, $5,000	July 1, 1903
5s, July 1, 10,000	July 1, 1908
COURT HOUSE BONDS—	
5s, J&J, $80,000	July 1, 1922
SCHOOL BONDS—	
5s, ..., $8,000	1903-1923
($1,600 every 5 years.)	

Total debt Feb. 1, 1897.. $100,000
Tax valuation, real.....9,919,136
Tax valuation, personal. 967,323
Total valuation 1897...10,886,459
Total valuation 1898...10,983,704
Assessment is 2/3 actual value.
County tax (per $1,000) '99..$9·40
Population 1890 was.....26,080

INTEREST is payable at the National Bank of Baltimore.

TAX FREE—All of the bonds issued by this county are tax exempt.

SOMERSET CO.—Princess Anne is the county seat.

LOANS—	When Due.
COUPON BONDS—	
4½s, A&O, $25,000	1918
($1,000 in 1908 and $1,500 yearly) to	1924

5s, semi-an., $15,000.....
Bonded debt July 20, '98. $40,000
Assess'd valuation 1898.4,305,654
Assessment about 3/4 actual value.
Population in 1890 was.....24,155

TALBOT COUNTY.—CHARLES F. STEWART, Clerk.—County seat is Easton. All bonds are tax exempt.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, A&O, 10,000	Oct. 1, 1899
($1,000 due y'rly) to Oct. 1, 1908	
RAILROAD BONDS—	
5s, A&O, $33,000	Apr. 1, 1912
Subject to call after April 1, 1902	
SCHOOL BONDS ($500)—	
4s&5s, A&O, $5,000	Oct. 1, 1899
($1,000 due yearly) to Oct. 1, 1903	
4½s, F&A, $13,000	Aug. 1, 1924
Subject to call after Aug. 1, 1914	

Total debt Feb. 1, 1899.. $61,000
Sinking fund..... 9,788
Net debt Feb. 1, 1899.... 51,212
Tax valuation, real.....6,901,189
Tax valuation, personal.1,815,854
Total valuation 1898 8,717,043
State & Co. tax (per M) '98.$11·67½
Population in 1890 was.... 19,736
Population in 1880 was.... 19,065

WASHINGTON CO.—M. F. SMITH, Clerk.

Hagerstown is the county seat.

LOANS—	When Due.
REFUNDING RAILROAD BONDS—	
4s, J&J, $187,500	July 1, 1918
4½s, court-house bonds...	$66,000
4s, school-house bonds..	16,000
4s, insane asylum bonds.	15,000
Bonded debt Jan. 1, 1899.	$284,500

Assets—RR. & Turnp. Stk. $607,640
Assessed val'ation '98. $20,860,393
Assessment about 2/3 actual value.
State & Co. tax (per M.) 1898. $8·75
Population in 1890 was .. 39,782
Population in 1899 (est.)...41,000

TAX EXEMPT.—Refunding bonds are exempt from county and municipal taxes.

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3·65 per cent loan, in 1924. Bonds are tax exempt.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
DISTRICT OF COLUMBIA—				
*Fifty-yr. funding 1874 c & r	3·65	F & A	Aug. 1, 1924	$14,224,100
Twenty-y'r fund...1879 c & r	5	J & J	July 1, 1899	750,300
Water stock.....1871 c	7	J & J	Oct. 1, 1901	329,000
do .....1873 c	7	J & J	July 1, 1903	14,000
LATE CORPORATION OF WASHINGTON—				
Thirty-year funding...1872 c	6g	M & N	Nov. 1, 1902	571,100
Overdue bond, not presented.....7·3 int. ceased.....				100

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to $15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for $50 and $500 each, the registered bonds $1,000 and $5,000 each.

INTEREST on the bonds paid at the United States Treasury in Washington and at the Sub-Treasury in New York.

TOTAL DEBT.—The subjoined statement shows the District's total debt on the dates named:

	Jan. 1, 1899.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Total fund. debt.	$15,888,500	$16,933,000	$17,532,600	$17,781,700

On July 1, 1878, when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was $22,106,650.

On Jan 1, 1899, stock and bonds to the amount of $5,320 on which interest has ceased were still outstanding; funds for the payment of principal and interest are deposited in the United States Treasury.

ASSESSED VALUATION.—The District's assessed valuation and tax rate at different periods have been as follows:

Year.	Real Estate.	Personal Property.	Total Ass'd. Valuation.	Rate of Tax per $1,000.
1898	$181,256,284	$9,780,658	$191,036,942	$15·00
1897	180,376,908	9,532,851	189,909,759	15·00
1896	188,922,343	10,971,737	199,894,080	15·00
1895	192,555,046	11,719,308	204,274,354	15·00
1890	137,626,419	11,023,167	148,649,586	15·00
1885	93,502,464	12,795,934	106,298,398	15·00

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN MIDDLE STATES.

INDEX FOR THE WESTERN MIDDLE STATES, CITIES, Etc.

OHIO—State, Cities, &c.....Pages 77 to 89
INDIANA—State, Cities, &c.....Pages 89 to 94
ILLINOIS—State, Cities, &c.....Pages 94 to 101
MICHIGAN—State, Cities, &c.....Pages 101 to 105

State of Ohio.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act April 30, 1802) - Feb. 19, 1803
Total area of State (square miles) - - - - - 41,060
State Capital - - - - - - - - - Columbus
Governor (term exp. 2d Mon. Jan. 1900) - Asa S. Bushnell.
Secretary of State (term ends 2d Mon. Jan. '01) Charles Kinney.
Auditor (term exp. 2d Mon. Jan. 1900) - W. D. Guilbert.
Treasurer (term exp. 2d Mon. Jan. 1900) - S. B. Campbell.

Legislature meets biennially in even years, on the first Monday in January. There is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of Ohio's State debt from 1825 to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 75. The State debt on November 15, 1898, was as follows:

LOANS— NAME AND PURPOSE.		Interest, P. Ct.	Interest, Payable.	Principal, When Due.	Principal, Outstand'g.
Sinking fund loan	1887	3	J & J	July 1, 1899	$240,000
do do	1887	3	J & J	July 1, 1900	300,000
do do	1896	3	J & J	July 1, 1901	250,000
do do	1897	3	J & J	July 1, 1902	250,000
War loan	1898	3	J & J	July 1, 1903	200,000
Domestic loan		Interest ceased.			1,665

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 1898, was $1,241,665; in 1897 it was $1,291,665; in 1896 it was $1,541,665; in 1895 it was $1,791,665; in 1894, $2,041,665; in 1893, $1,791,665; in 1892, $2,041,665; in 1891, $2,291,665; in 1889, $2,796,665; in 1887, $3,340,000; in 1885, $3,720,229; in 1880, $6,476,805.

COMPARATIVE STATEMENT OF THE STATE AND LOCAL DEBTS IN 1898 AND 1897.

	1898.	1897.
Funded State debt (loans)	$1,241,665	$1,291,665
Irreducible State debt (trust funds)	4,679,228	4,670,590
Local Debts—		
Debts of counties	$11,002,159	$11,333,836
Debts of cities, first and second class	69,053,693	67,472,577
Debts of incorporated villages	8,540,268	8,297,419
Debts of townships	838,286	593,265
Debts of special school districts	7,568,180	7,030,159
Total local debts	$97,002,588	$94,727,256

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Years.	*Real Estate.*	*Personal Property*	*Total.*
1898	$1,244,817,473	$515,439,970	$1,760,257,443
1897	1,236,911,871	511,096,768	1,748,008,639
1896	1,226,988,666	514,039,771	1,741,028,437
1895	1,214,928,085	527,589,429	1,742,517,514
1894	1,200,364,474	542,297,641	1,742,662,115
1890	1,232,305,312	545,833,165	1,778,138,477
1885	1,160,165,882	509,913,986	1,670,079,868
1880	1,102,049,931	456,166,134	1,558,215,965
1875	1,062,915,044	535,660,818	1,598,575,862
1870	707,846,636	459,684,861	1,167,731,697
1860	639,894,311	248,408,290	888,302,601
1850	341,389,838	98,487,502	439,876,340
1840	85,287,291	27,038,895	112,326,156
1830	50,086,250	14,589,335	64,675,578

The State tax (per $1,000) for 1898 was $2·84 and the same for 1899.

DEBT LIMITATION.—Ohio has very carefully guarded the debt making power of the State. This could not be said while the Constitution of 1802 was in force; for under that instrument it was competent for the Legislature to construct works of internal improvement on behalf of the State, or to aid in their construction by subscribing to the capital stock of corporations created for that purpose, or to authorize in other ways the creation of debt in unlimited amounts. But since the adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

FIRST, As to the State's power to contract debt, this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deficits in revenues or to meet expenses not otherwise provided for," but in the aggregate debts for even the purposes named cannot exceed $750,000. Section 2 contains an *exception* to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

SECTION 1. [*Debt limited to seven hundred and fifty thousand dollars*]. The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; but the aggregate amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed seven hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to re-pay the debts so contracted and to no other purpose whatever.

SECTION 2. [*Additional and for what purpose.*] In addition to the above limited power the State may contract debts to repel invasion, suppress insurrection, defend the State in war, or to redeem the present outstanding indebtedness of the State; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and to no other purpose whatever; and all debts incurred to redeem the present outstanding indebtedness of the State shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate

SECTION 3. [*The State to create no other debt.*] Except the debts above specified in Sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the State.

SECTION 4. [*Credit of State; the State shall not become joint owner or stockholder.*] The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere formed for any purpose whatever.

SECTION 5. [*No assumption of debts by the State.*] The State shall never assume the debts of any county, city, town or township, or of any corporation whatever, unless such debt shall have been created to repel invasion, suppress insurrection or defend the State in war.

The foregoing sections complete the limitation as to State debt and credit. Sections 7, 8, 9, 10 and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above. But they need not be published here.

SECOND, As to Cities, Towns, Counties, &c., so far as the Constitution affects the power of the Legislature to authorize these municipalities to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize cities, &c., to become stockholders in or to raise money or loan credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8, Section 6. [*Counties, cities, towns or townships not authorized to become stockholders, &c.*] The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

ARTICLE 13, Section 1. [*Corporate powers*]. The General Assembly shall pass no special act conferring corporate powers.

Section 2. [*Corporations how formed*]. Corporations may be formed under general laws; but all such laws may from time to time be altered or repealed.

Section 6. [*Organization of cities, &c.*] The General Assembly shall provide for the organization of cities and incorporated villages by general laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker *vs.* The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class," authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and explicit, the conclusion being that from "the language "of the section it is quite evident that it *was not intended to prohibit* "*the construction of railroads nor indeed to prohibit any species of* "*public improvements.* The section contains no direct reference to "railroads nor to any other special classes of improvements or enter-"prises. The inhibitions are directed only against a particular manner "or means by which under the Constitution of 1802 many public im-"provements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided nto two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

Cities in the FIRST CLASS—First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31,500 inhabitants.

Cities in the SECOND CLASS—First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES—Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS—According to section 1550 of the Revised Statutes all existing corporations organized as "incorporated villages for special "purposes shall be hamlets until advanced to villages."

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the *organization* of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

1890	3,672,316	1860	2,339,511	1830	937,903
1880	3,198,062	1850	1,980,329	1820	581,295
1870	2,665,260	1840	1,519,467	1810	230,760

CITIES, COUNTIES AND TOWNS IN THE STATE OF OHIO.

NOTE.—*For places not given in alphabetical order among the following statements, see "Additional Statements" at end of this State.*

ADAMS COUNTY.—J. M. WITTENMYER, Aud.

County seat is West Union.

LOANS— *When Due.*
FUNDING BONDS—
4s, ..., $50,000 1917
JAIL BONDS—
4s, ..., $16,000 1899-1914
REDEMPTION BONDS—
4s, ..., $15,000 1902-1904
TURNPIKE BONDS—
4s, ..., $5,000 ..... June 2, 1899
4s, ..., 20,000 .. ...Sept. 2, 1905
4s, ..., 20,000 1910-1911
Total debt Jan. 15, 1899. $190,000
Tax valuation 1898 4,729,390
State & Co. tax rate (per M) '98 19·14
Population in 1890 was 26,093

AKRON.—{W. E. YOUNG, Mayor. / CHAS. H. ISBELL, City Clerk.

Akron is the county seat of Summit County.

LOANS— *When Due.*
FIRE AND BRIDGE BONDS—
4s, semi-an., $2,000. ...1899-1900
REFUNDING BONDS—
5s, semi-an., $55,300.. .....
5s, semi-an., 20,000..1899-1908
($2,000 due yearly on June 16.)
5s, semi-an., $20,000. Sept. 7, 1905
SEWER BONDS—
5s, semi-an., $32,050 ..1899-1901
LOANS— *When Due.*
SEWER AND PAVING BONDS—
..... $45,850 1899-1904
STREET IMPROVEMENT BONDS—
5s, semi-an., $194,300 .1899-1906
5s, semi-an., 41,600..1899-1904
Bonded debt Mar. 20, '99. $411,100
Population in 1890 was.. 27,601
Population in 1898 (est.). 40,000

INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per $1,000*
1898	$11,748,080	$4,804,580	$16,552,660	$24·20
1897	.....	.....	16,816,450	24·20
1896	11,475,550	5,104,450	16,580,000	23·20
1895	11,176,540	5,831,360	17,007,900	22·00
1890	7,103,520	4,513,480	11,617,000	25·40
1889	6,886,790	4,002,260	10,889,050	12·00

AKRON SCHOOL DISTRICT.—Samuel Findley, Clerk Board of Education.

REFUNDING BONDS— *When Due.*
5s, M&N, $10,000...Nov. 18, 1902
3s, J&J, 10,000...July 29, 1903
Total debt Aug. 17, 1898. $85,000
School tax (per $1,000) '98..$8·00

ALLIANCE.—J. H. MCCONNELL, City Clerk.

This city is in Stark County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
5s & 6s, $195,550 1896-1906
Payable by special assessment.
5s, J&D, $20,000.....June 1, 1899
($4,000 due yearly) to June 1, 1903
5s, F&A, $9,600.....Aug. 1, 1899
($1,800 due y'rly) to Aug. 1, 1903
REFUNDING BONDS—
6s, semi-an., $8,000 1900
5s, M&N, $8,500.....Nov. 25, 1902
4s, ... 9,000 .....
SEWER BONDS—
6s, semi-an., $600....1899 to 1900
5s, J&D, $8,000 .....June 1, 1899
($2,000 in 1899) $3,000 yearly to June 1, 1901.
WATER WORKS BONDS—
4s, F&A, $81,000 Feb. 20, 1920-'29
($8,000 due yearly.)
Total debt Mar. 15, '99..$287,510
Tax valuation 1898.....3,020,680
Total tax (per $1,000) '98..$26·80
Population in 1890 was.....7,607
Population 1896 (est.)..... 9,000

ASHLAND COUNTY.—C. W. MCCOOL, Aud'r.

County seat is Ashland.

LOANS— *When Due.*
6s, ... $2,400 .....
INFIRMARY BONDS—
6s, J&J, $34,000.....1899-1907
($2,000 each Jan. 1 and July 1.)
Bonded debt Sept. 15, '98..$34,000
Assessed valuation '98. 11,439,320
Assessment about ½ actual value.
Population 1890..... 22,223

ASHTABULA.—{CLAR'NCE E. RICHARDSON, Mayor. / FRANK W. WAGNER, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

LOANS— *When Due.*
REFUNDING ELECTRIC BONDS—
5s, A&O, $10,000.....Apr. 1, 1911
($1,000 every A&O) to Oct. 1, 1915
Net City debt Sept. 1, '98 $233,785
School debt, (add'l.)..... 20,000
Valuation (City) 1898..$3,461,430
Valuation (Sch. Dist.).... 678,970
Tax rate (City).....$11·20
Tax rate (School Dist.)..... 31·40
Population (City) 1890 was..8,338
Population (City) '99 (est.)..15,000

ATHENS.—{O. E. DAVIS, Mayor. / W. B. GOLDEN, Clerk.

This village is the county seat of Athens County.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $10,000.....Sept. 1, 1903
6s, ..., 80,000...1913 '18-2'3-'25
($20,000 on May 1 each year.)
5s, ..., $20,000 .. Jan. 1, 1926
IMPROVEMENT BONDS—
5s, ..., $4,500..... 1907
Bonded debt Sept. 1, '98. $114,500
Total valuation 1898 ...1,086,535
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1898. $35·20
Population in 1890 was..... 2,620
Population in 1898 (est.)....3,000

ATHENS CO.—WILBUR F. SCOTT, Auditor.

County seat is Athens.

LOANS— *When Due.*
COUNTY BONDS—
5s, M&S, $100,000.....1899-1908
($10,000 yearly on Sept. 1.)
ROAD IMPROVEMENT BONDS—
5s, M&S, $200,000. 1929 and 1939
DEFICIENCY BONDS—
6s, ..., $7,500 .....Sept. 1, 1903
CITY HALL IMPROV BONDS.
5s, ..., $5,000.....
Bonded debt Sept. 1, '98. $313, 00
Total valuation 1898....8,243,185
Assessment abt. 3-5 actual value.
Total tax rate (p. $1,000 '96) $12·30
Population in 1890 was....35,194
Population in 1896 (est.)...37,000

AUGLAIZE CO.—{G. A. ORPHAL, Auditor. / D. A. CLARK, Treasurer.

County seat is Wapakoneta.

LOANS— *When Due.*
BRIDGE BONDS—
6s, ..., $6,000.....1899-1901
5s, J&J, 18,000.....July 1, 1899
($1,000 due y'rly) to July 1, 1916
COURT HOUSE BONDS—
6s, ..., $65,000.....1898-1905
5s. ...., 110,000.....1897-1909
Bonded debt Sept. 1, '98..$200,000
Spec'l ass't bonds (add'l). 46,900
County has no floating debt
Tax valuation 1898...$10,480,018
Assessm't 40 to 60 p. c. actual value
Tax rate (per $1,000) '97...$11 00
Population in 1890 was.....28,100
Population in 1880 was.....25,444

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk.

Village is in Belmont County.

LOANS— *Amt. Outstand'g.*
Fire department bonds 6s..$3,000
Street opening bonds 6s.... 2,000
Street paving bonds.....10,308
STREET IMP. BONDS, 1897—
6s, ..., $13,728...1898 to 1912
4½s, ..., 18,000.....
5s, M&N, 2,557.....1899-1913
Bonded debt Mar. 3, '99. $49,603
Floating debt..... 1,500
Total debt Mar. 3, 1899. 51,103
Tax valuation 1898.....1,105,760
Tax rate (per $1,000) '98.. $26·00
Population in 1890 was.....3,207
Population in 1897 (est.)....3,800

BELLAIRE.—{ISAAC FREEZE, Mayor. / F. A. JACKSON, City Clerk.

This city is in Belmont County.

LOANS— *When Due.*
CITY NOTES—
6s, M&S, $19,241.....part yearly.
SEWER BONDS—
..... $4,800.....
STREET PAVING BONDS—
6s, M&S., $15,540.....1899-1909
(Part due yearly.)
WATER BONDS—
6s, semi-ann. 12,500..Sept. 1, 1899
($2,000 due yearly) to Sept. 1, 1905
5s, A&O, $50,000.....Oct. 1, 1900
5s, A&O, 50,000.....Oct. 1, 1910
Total debt Feb. 1, 1899 . $157,081
Sinking fund..... 5,842
Net debt Feb. 1, 1899.... 151,539
Tax valuation 1899.....2,950,572
Assessment less than ½ actual val.
Total tax (per 1,000) '99...$24·50
Population in 1890 was.....9,934
Population in 1899 was.....10,000
Interest is payable at Bellaire.

BELLEFONTAINE.—M. J. NICHOLS, Clerk.

This village is in Logan County.

LOANS— *When Due.*
ELECTRIC LIGHT AND PAVING—
6s, ..., $18,000.....1898-1919
6s, ..., 9,821.....1897-1907
REFUNDING BONDS—
6s, J&J, $85,000.....1905-1916
WATER WORKS—
6s, var., $63,000.....1898-1919
6s, M&S, $16,000.... Sept. 1, 1921
($500 due each M&S) to Mar. 1, '37
Total debt Sept. 1, 1898.. $195,202
Tax valuation 1898.....2,242,000
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$31·20
Population in 1890 was.....4,245
Population in 1898 (est.)....7,000

INTEREST on the railroad bonds is payable at New York; on the water works bonds at Bellefontaine.

BELMONT CO.—MADISON ALDREDGE, Auditor.

County seat is St. Clairsville.

LOANS— *When Due.*
COUNTY BONDS—
5s, M&S, $14,000.....June 1, 1901
BRIDGE BONDS—
5s, M&S, $36,000...March 4, 1901
5s, M&S, 50,000.....Sept. 1, 1905
5s, ..., 16,000.....March 1, 1907
COURT HOUSE AND JAIL—
5s, M&S, $92,500.....1898-1903
LOANS— *When Due.*
REFUNDING BONDS—
4½s, M&S, $40,000.....1907-1910
($10,000 annually.)
Total debt Sept. 1, 1898 $258,500
Tax valuation in 1898..20,901,099
Assessm't about 60% actual value
Population in 1890 was....57,413
Population 1896 (estim'd)..67,000

BEREA.—{T. J. QUAYLE, Mayor. / E. S. LOOMIS, Clerk.

This village is in Cuyahoga County.

LOANS— *When Due.*

WATER BONDS—
4s, M&N, $30,000..May 1, 1905 to
($1,000 every 6 mos.).Nov.1, 1919

COUNCIL HALL BONDS—
5s, ..., $3,000.....1899-1904
5s, refunding bonds.....$4,700

5s, sewer bonds.....$8,500
5s, paving bonds.....22,600
Bonded debt Jan. 2, '99... 38,800
Assessed valuation 1898..566,725
Tax rate (per $1,000) '98...$27·80
Population in 1890 was.....2,533
Population in 1899 (est.)....3,200

INTEREST is payable at the Bank of Berea Co.

BOWLING GREEN.—{A. R. CAMPBELL, Mayor. / ALEX. WILLIAMSON, Clerk.

This village is in Wood County.

LOANS— *When Due.*

GAS, TOWN HALL, ETC.—
6s, ..., $56,000.....Sept. 1, 1912

REFUNDING BONDS—
5s, M&S, $10,000.....1908-1917
($500 every M&S.)

STREET IMPROVEMENT BONDS—
5s, M&N, $4,500.....Sept. 1, 1899
($500 every 6 mos.) to Sept.1, 1903.
Total debt Sept. 1, 1898.. $86,340
Tax valuation in 1898 ..1,383,310
Tax rate (per $1,000) 1898.$37·00
Population in 1890 was.....3,460
Population in 1897 (about)..6,000

BROOKLYN.—W. T. WATSON, Clerk.

This township is in Cuyahoga County.

Bonded debt Feb. 1, '99...$11,100
Floating debt..... 1,500
Total debt Feb. 1, 1899.... 12,600
Tax valuation 1898.....1,007,865

Total tax (per $1,000) '93..$24·70
Population in 1890 was.....4,585
Population in 1880 was.....1,295
Population 1898 (est.).....5,500

BUCYRUS.—{C. F. BIRK, Mayor. / W. A. BLICKE, Clerk.

This city is the county seat of Crawford County

LOANS— *When Due.*

6s, J&D, $10,000.....Dec. 1, 1908

SCHOOL BONDS—
6s, M&S, $10,000 ....Sept. 1, 1904

STREET IMPROVEMENT BONDS—
6s, J&J, $12,000.....July 1, 1900
6s, M&S, 3,000.....Sept. 1, 1901
6s, M&N, 2,000.....May 1, 1902
6s, J&D, 3,200.....June 1, 1902
6s, M&S, 14,000.....Sept. 1, 1902
6s, M&S, 8,500.....Sept. 1, 1908

6s, A&O, $8,000.....Oct. 1, 1904

REFUNDING BONDS—
6s, M&S, $12,000.....Mar. 4, 1910
6s, A&O, 7,000.....Apr. 1, 1900
($1,000 yearly) to April 1, 1906.
Total debt Feb. 1, 1899.. $90,700
Tax valuation 1898.....2,846,010
Assessment about 40% act. value.
Total tax (per $1,000) 1898.$27·60
Population in 1890 was.....5,974
Population in 1899 was.....7,000

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY.—HENRY C. GRAY, Aud.

County seat is Hamilton. $20,000 paving bonds are advertised to be sold April 8.

LOANS— *When Due.*

BRIDGE BONDS—
4½s, J&J, $35,000.....1908
4½s, J&J, 30,000....1910-'11-'13
($10,000 due each year.)
4½s, J&J, $15,000.....1915
4½s, J&J, 10,000.....1917
4½s, J&J, 15,000.....1919
4½s, J&J, 10,000.....1921
4½s, J&J, 20,000.....1924
4½s, J&J, 70,000....July 1, 1899
($10,000 due y'rly) to June 1, 1905
4½s, J&J, $10,000....Jan. 1, 1899
($2,000 due yearly) to Jan. 1, 1903

COUNTY FUND—
4½s, M&N, $20,000.....1902
4½s, M&N, 20,000.....1903
4½s, M&N, 20,000. 1904-'06-'09
4½s, M&N, 20,000..'12-'14-'16-'18
($5,000 due each year.)

COURT HOUSE BONDS—
5s, M&N, $30,000.....Dec. 1, 1899
($15,000 due yearly) to Dec. 1, 1900
4s, M&N, $100,000....May 6, 1901
($20,000 due yearly) to May 6, 1905
4½s, J&J, $20,000...July 10, 1906
4½s, J&J, 25,000...July 10, 1907

JAIL BONDS—
6s, F&A, $15,000...1899-'1901-'03

ROAD IMPROVEMENT—
4½s, M&S, $25,000.....1906

Interest payable at Hamilton.
Bond. debt Sept. 1,'98... $541,117
Assessed valuat'n, real*21,011,640
Assess. valuat'n, pers'l. 8,475,196
Total valuation 1898...29,486,836
Assessment about 40% act'l value.
State and Co. tax (per $1,000).$8·30
Population in 1890 was.....48,597
Population in 1895 (est.)....55,000

*The Miami University lands (22.529 acres), appraised at $1,096,750 are exempt from all State taxes except those for school purposes.

CAMBRIDGE.—T. R. DESELM, Clerk.

This city is located in Guernsey County.

LOANS— *Amount.*

CHAIR FACTORY—
6s, A&O, $2,000.....Oct. 1, 1899
($1,000 due yearly) to Oct. 1, 1900

SEWER BONDS—
4½s, M&S, $9,000....Sept. 1, 1923

FUNDING, ETC.—
6s, M&S, $5,000.....Mar. 1, 1902
($1,000 due yearly) to Mar. 1, 1906

STREET BONDS—
4½s, M&S, $9,000....Sept. 1, 1923
4½s, A&O, 24,480...Oct. 1, 1899 to
($2,448 yearly).....Oct. 1, 1908

ROLLING MILL—
6s, J&J, $15,000.....July 1, 1899
($1,000 due semi-an) to July 1, 1903

CEMETERY BONDS—
4s, J&J, $7,000.....Jan. 1, 1919

REFUNDING BONDS—
4½s. A&O, $5,000 .. Apr. 1, 1908

WATER BONDS—
4½s, A&O, $6,000....Apr. 1, 1910
4½s, J&J, 30,000.....1905-1934
($1,000 due yearly on Jan. 1.)
4½s, J&J, $30,000.....1906-1935
($1,000 due yearly on Jan. 1.)

Bonded debt Mar. 15, '99.$118,000
Water debt (included)... 65,000
Tax valuation 1898.....1,669,101
Assessment 50 to 60% actual value.
Total tax (per $1,000) '98..$33·80
Population in 1890 was.....4,361
Population in 1895 (est.).....5,975

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.—LOUIS N. LEY, Clerk.

This city is the county seat of Stark County.

LOANS— *When Due.*

CURRENT EXPENSE BONDS—
5s, M&S, $12,500....Sept. 1, 1899
5s, ... 4,000....July 15, 1899
5s, ..., 112,102.....Various
4½s, ..., 30,000....1900 to 1910

FIRE DEPARTMENT BONDS—
4½s, F&A, $25,000..Aug. 1, 1899
5s, ..., 4,800.June. '99 to '02
5s, ..., 3,000....Feb., '01-'03

MARKET HOUSE BONDS—
5s, J&D, $26,000.....June 1, 1909

PARK BONDS—
5s, A&O, $4,000..June, 1899-1903
5s, A&O, ...July, '04 & '06

SEWER BONDS—
5s, M&N, $12,000....May 20, 1901
5s, M&N, 13,000....May 20, 1902
5s, F&A, 12,000....Aug. 20, 1902
5s, F&A, 13,000....Aug. 20, 1903
5s, ..., 44,000..Feb. 1, 1904 '05
5s, J&J, 25,000 .June 15, 1904
($5,000 yearly) to June 15, 1908
5s, ..., $18,000 .....Various

PUBLIC IMPROVEMENTS—
..., ..., $9,000.....Various

LOANS— *When Due.*

STREET IMPROVEMENT BONDS—
4s, ..., $15,000.....Sept. 1, 1908
3½s, , 15,000.....Feb. 1, 1909
6s, ..., 200..... Dec. 19, 1899
5s, ..., 51,000.....Various
4½s, .., 16,867.....Various

REFUNDING—
5s, ..., $13,000..... .....
4s, M&S, 13,933....Mch. 1, 1908
5s, M&S, 10,000.....Mar. 1, 1909

WATER WORKS BONDS—
5s, F&A, $15,000....Feb. 1, 1900
5s, J&J, 10,000....July 14, 1901
5s, J&J, 10,000....July 14, 1900
5s, ..., 12,000.....1900-1902
4½s, ..., 30,000.....1900-1910
5s, F&A, 30,000....Aug. 20, 1904
($10,000 due y'rly) to Aug. 20, 1906
5s, J&J, 15,000....July 15, 1903
($5,000 due y'rly) to July 15, 1905

REFUNDING WATER BONDS—
4s, semi-an., $38,000.Sept. 1, 1907
4s, M&S, 15,000.Sept. 1, 1908
, F&A, 15,000. Feb. 1, 1909

INTEREST is paid in part by Kountze Brothers, New York, and in part in Canton.

TOTAL DEBT ETC.—The city's total debt on Mar. 1, 1899, was $664,542, including water bonds $190,000, street improvement bonds $67,706 and current expense bonds $185,035.

ASSESSED VALUATION in 1898 $11,368,330; real valuation estimated at $40,000,000; city tax rate (per $1,000), $12·00; total tax rate (per $1,000) $29·20. In 1891 it was $12,000,000, real value being about $26,000,000.

POPULATION in 1895 was 38,627; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1898 (est.), 40,492.

CANTON SCHOOL DISTRICT.—HELEN L. PERKINS, Clerk Board of Education.

Bonded debt Feb. 15, '99.$209,000
Assessed valuat'n 1898.11,751,560

School tax, 1898.... .....$8·00
Population 1899 (est.).....40,000

CELINA.—{J. S. METZNER, Mayor. / AUG. BEHRINGER, Clerk.

Celina is in Mercer County.

LOANS— *When Due.*

STREET IMPROVEMENT BONDS—
6s, ..., $10,000...Aug. 15, 1903

WATER-WORKS BONDS—
6s, ..., $50,000....Oct. 15, 1931
Int. payable at Village Treasury.

Total debt Feb. 1, 1899... $60,000
Assessed valuation, real.. 476,000
Assessed valuation, pers'l 352,735
Total valuation 1898.... 828,735
Total tax (per $1,000) '98.. $34·50
Population in 1890 was.....2,702
Population in 1895 (est'd)...3,500

CHICAGO JUNCTION.—LOUIS SIMMERMACHER, Clerk.—This village is in Huron County.

LOANS— *When Due.*

....., $25,000.....1901-1925

WATER BONDS—
5s, F&A, $10,000.....1926-1935
Bonded debt Jan. 2, 1899..$35,000

Assessed valuation 1898,$457,494
Tax rate (per $1,000) 1898.$33·80
Population in 1890 was.....1,299
Population in 1899 (est.) .. 3,000

CHILLICOTHE.—{P. WHITE BROWN, Mayor. / W. J. EYTH, Clerk.

This city is in Ross County.

LOANS— *When Due.*

SCHOOL DIST. BONDS—(1897)—
6s, ..., $9,500.....1899-1917

REFUNDING BONDS (GOLD)—
4½g, J&D, $100,000 g.Dec. 1, 1916

SEWER BONDS—
5s, ..., $8,000 .....Oct. 4, 1913
(Subject to call after July 1, 1900)

STREET IMPROVEMENT BONDS—
5s, ..., $22,000...Aug. 15, 1913
(Subject to call part yearly.)
Total debt Jan 1, 1899... $130,000
Total valuation 1898....5,238,157
Assessment about ½ actual value.
Total tax (per $1,000) 1898.$26·20
Population in 1890 was.....11,288
Population in 1899 (est.)....16,000

OPTIONAL.—The refunding bonds may be redeemed six each year for seven years beginning Dec. 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST is payable by the Farmers' Loan & Trust Company, New York.

CINCINNATI.—{GUSTAV TAFEL, Mayor. / H. P. BOYDEN, Auditor.

Cincinnati is situated in Hamilton County.

In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city. The city entered into an agreement with a New York firm last summer looking to the refunding of the Cincinnati Southern Railway bonds. This agreement was set aside by Judge Spiegel on Aug. 18, 1898, and the case is now pending in the State Supreme Court. See CHRONICLE, V. 67, p. 189 and 442. The Board of Trustees of the Cincinnati Southern Railway also advertised for proposals to refund these bonds, none of which have been accepted at this date (April 1).

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bowider pavement.....	1893 4	J & D	June 1, 1912	*$144,000
	Subject to call after June 1, 1902			
Cincinnati South. R'y..	1872 7	J & J	July 1, 1902	*494,000
do do	1872 7·3	J & J	July 1, 1902	7,644,000
do do	1876 6g.	M & N	May 1. 1906	2,890,000
do do	1876 7·3	M & N	May 1, 1906	1,865,000
do do	1878 7	M & N	Nov. 1, 1908	835,000
do do	1879 6	F & A	Aug. 1, 1909	895,000
City hall 10-20s.....	4	J & D	June 1, 1909	*249,000
	Subject to call June 1, 1899			
do do 1892	4	J & D	June 1, 1911	*325,000
	Subject to call after June 1, 1901			
Con. sink. fund 30-50s,	1880 5	M & N	May 1, 1930	1,332,000
	Subject to call after May 1, 1910			
do do	1881 4	J & J	July 1, 1931	967,000
	Subject to call after July 1, 1911			
do do	4	J & J	July 1, 1941	77,000
do do R'f'g	1897 3·65	F & A	Feb. 1, 1937	3,600,000
Egglest. Ave. sewer, Letter B	3 7·3	A & O	Oct. 1, 1899	94,000
Funding.....	1874 7	M & N	May 15, 1904	992,000
Funding debt, Letter L.....	6	J & J	Jan. 1, 1900	59,000
Hospital, 1876, Letter S3 ...	7	M & N	May 1, 1906	50,000
Liberty Street viaduct.....	4	J & D	June 1, 1939	*68,000
House of Refuge bonds.'96.	4	J & J	July 1, 1926	34,000
Mc Lean Ave. sewer, Let. U2	5	M & N	Nov. 1, 1904	*35,000
do do do	5&6	M & N	1899 & 1909	70,000
Madisonville Ave. bonds, '96	4	J & D	June 1, 1915	16,000
Orphan asylum, registered..	6	M & S	Mar. 17, 1908	100,000
Pavement.....	4	J & D	June 1, 1909	142,000
	Subject to call June 1, 1899			
do	4	J & D	June 1, 1910	*150,000
	Subject to call June 1, 1900			
do	4	J & D	June 1, 1911	*449,500
	Subject to call June 1, 1901			
do	4	J & D	June 1, 1912	*445,500
	Subject to call June 1, 1902			
do	4	J & D	June 1, 1914	*200,000
	Subject to call June 1, 1904			
Sewer & Gilbert Av., R.&U.	7·3	M & S	Sept. 15, 1899	291,000
Trunk sewer.....	4	J & D	June 1, 1929	*50,000
	Subject to call after June 1, 1919			
do	1893 4	J & D	June 1, 1932	300,000
	Subject to call after June 1, 1922			
University, Letter H2.....	4	J & J	July 1, 1918	*100,000
Waterworks, Letter F.....	6	A & O	Oct. 15, 1900	93,000
do Letter K.....	6	J & D	June 15, 1900	70,000
do .....1891.	4	J & D	June 1, 1911	*199,000
	Subject to call after June 1, 1901			
do .....1898.	3½	F & A	Aug. 1, 1938	540,900
	Subject to call after Aug. 1, 1918			
Viaduct bonds.....	4	J & D	June 1, 1922	*350,000
	Subject to call after June 1, 1912			
Workhouse imp., 1893.....	4	J & D	June 1. 1923	*100,000
Avenue bonds.....	4	J & D	June 1, 1912	55,000

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
AVONDALE—				
Sewer loan	5	Various	1904-1917	$57,500
Sidewalk bonds	5	J & J	July 1, 1913	2,500
Street improvement	4	Various	1921-1925	230,000
Fire and police impt.	5	Various	1914-1923	74,500
Turnpike & improvem't	5	M & N	May 1, 1914	25,000
Water loan	5	J & J	Jan. 1, 1907	75,000
CLIFTON—				
Gen. improvement bonds	4½	J & J	July 1, 1918	$99,500
do do	4½	M & N	May 1, 1920	50,000
Sewer bonds	4½	J & J	July 1, 1917	50,000
Water bonds	5	J & J	Jan. 1, 1906	20,000
do	4½	A & O	Apr. 15, 1922	12,000
Assessment Imp't bonds	5	Various	1898-1905	5,541
LINWOOD—				
Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	$3,000
do do	6	A & O	Aug. 1, 1923	29,000
do do	5	A & O	Feb. 1, 1923	40,000
RIVERSIDE—				
Street and sewer improve't.	5	Various	1902-1922	11,000
do do	5	J & D	Dec. 1, 1912	19,000
WESTWOOD—				
Town-hall bonds	6	J & J	July 1, 1908	**$13,300
do do	6	F & A	Feb. 1, 1909	**2,500

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, $500 pieces. Bonds marked thus ** are in whole or in part, $100 pieces, or uneven amounts. All others, $1,000.

INTEREST on bonds is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Cincinnati's total outstanding municipal debt (inclusive of water debt), the sinking fund held by the city against the same, and the water debt, on the 1st of January of each of the last four years.

	1899.	1898.	1897.	1896.
Tot. bonded debt	$27,185,700	$27,451,800	$28,526,000	$28,087,000
Sinking fund	2,016,168	1,969,341	2,574,751	2,621,133
Net debt	$25,169,532	$25,482,459	$25,951,249	$25,465,867
Water debt (incl'd)	.....	.....	$1,409,500	$1,175,000

There were outstanding on Jan. 1, 1899, street bonds to the amount of $1,478,832·55 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of $1,242,937·67, together with $92,500 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to $680,730·17, being applicable to the payment of the general bonds.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. The rental received for the road is $1,090,000 till 1901 and then $1,250,000 till 1906, when lease expires. The State Legislature has passed a bill permitting an election to vote on the proposition to extend the lease beyond 1906. See V. 68, p. 900. The water-works pay the interest and sinking fund on all water bonds.

ASSESSED VALUATION, ETC.—The net debt, assessed valuation and tax rate have been as follows.

Years.	Net Debt.	Assessed Val'n.	Tax per $1,000
1898	$25,169,552	$196,141,670	$25·00
1897	25,482,459	196,818,200	26·18
1896	25,951,249	198,536,580	26·40
1895	25,465,867	188,484,880	28·32
1890	24,723,068	177,773,240	26·66
1885	24,468,405	170,086,968	26·86
1880	23,953,981	167,535,356	31·00

POPULATION.—In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239. Population in 1898 about 400,000.

CIRCLEVILLE.—The city is situated in Pickaway Co.

LOANS—	When Due.
HALL AND LIBRARY—	
6s, $12,000	Sept. 1, 1905
REFUNDING BONDS—	
6s, $39,000	Sept. 1, 1911

Interest payable at City treasury.
Total debt Mar. 1, '99.. $51,000
Tax valuation, 1898... 3,076,315
Total tax, per $1,000 1898. $30·60
Population in 1890 was.....6,556

CLERMONT COUNTY.—JOHN W. DAVIS, Auditor.—County seat is Batavia.

LOANS—	
DEFICIENCY BONDS—	
5s	$109,500
JAIL BONDS—	
6s	11,000
BRIDGE BONDS - 1897—	
5s, ..., $20,000	1906

Total debt Feb. 1, 1899.. $132,500
Assessed valuat'n, real. 7,877,350
Assessed valuat'n, p'sn'l 2,590,230
Total valuation 1898.. 10,467,580
Tax rate (per $1,000), '98.. 11·55
Population in 1890 was.....33,553
Population in 1899 (est.)...37,000

CLEVELAND.—JOHN H. FARLEY, Mayor. H. L. ROSSITER, Auditor.

Cleveland is situated in Cuyahoga County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, A&O, $65,000	Oct., 1899
5s, A&O, 20,000	Oct., 1900
5s, A&O, 285,000	Oct., 1903
4½s, A&O, 60,000	Oct., 1899
4s, M&S, 10,000	Mar., 1900
4s, M&N, 30,000	May, 1900
4s, A&O, 60,000	Oct., 1900
4s, A&O, 30,000	Oct., 1902
4s, A&O, 25,000	Oct. 1, 1903
4s, A&O, 45,000	April 1, 1906
4s, A&O, 90,000	Oct. 1, 1907
4s, A&O, 90,000	Apr. 1, 1926
4s, A&O, 249,000	Oct. 1, 1926
CANAL BONDS—	
5s, A&O, $150,000	Oct., 1903
FIRE DEPARTMENT—	
5s, A&O, $100,000	Oct., 1902
5s, A&O, 147,000	Oct., 1903
ELEVATED ROADWAY—	
5s, J&D, $150,000	June, 1903
5s, J&D, 232,000	June, 1904
4s, J&J, 175,000	Jan., 1901
4s, M&N, 60,000	May, 1901
4s, A&O, 100,000	Oct., 1902
4s, J&J, 100,000	Jan., 1903
4s, J&D, 75,000	June, 1903
PARK BONDS—	
4s, A&O, $500,000	Oct. 1, 1923
4s, A&O, 500,000	Apr. 1, 1924
4s, A&O, 600,000	Apr. 1, 1927
4s, A&O, 400,000	Apr. 1, 1928
4s, A&O, 500,000	Oct., '29&'31

LOANS—	When Due.
FUNDED DEBT—	
5s, A&O, $265,000	Oct., 1899
5s, A&O, 156,000	Oct., 1900
5s, A&O, 39,000	Oct., 1901
5s, M&N, 100,000	Nov., 1901
5s, A&O, 227,000	Oct., 1902
4s, A&O, 46,000	April, 1902
4s, A&O, 100,000	Apr. 1, 1904
4s, A&O, 276,000	Oct. 1, 1916
4s, A&O, 225,000	Oct. 1, 1908
POLICE STATION—	
5s, M&N, $20,000	May, 1901
4s, A&O, 100,000	Oct., 1917
RIVER AND HARBOR BONDS—	
4s, A&O, $500,000	Oct. 1, 1926
4s, A&O, 250,000	Oct. 1, 1928
GIDDINGS BROOK BONDS—	
4s, A&O, 50,000	Oct, 1, 1918
PUBLIC LIBRARY BONDS—	
5s, A&O, 250,000	Oct. 1, 1918
SEWER BONDS—	
5s, A&O, $45,000	Oct., 1899
5s, A&O, 106,000	Oct., 1900
5s, A&O, 30,000	Oct., 1901
5s, A&O, 56,000	Oct., 1902
4s, A&O, 68,000	Apr. 1, 1901
4s, A&O, 6,000	Oct. 1, 1902
4s, A&O, 51,000	Apr. 1, 1903
4s, A&O, 20,000	Apr. 1, 1904
4s, A&O, 23,000	Oct. 1, 1905
4s, A&O, 107,000	Apr. 1, 1906
4s, A&O, 262,000	Oct. 1, 1907
4s, A&O, 235,000	Oct. 1, 1908

LOANS—	When Due.
SEWER BONDS—(Con.)	
4s, A&O, $23,000	Oct. 1, 1916
4s, A&O, 30,000	Oct. 1, 1917
4s, A&O, 200,000	Oct. 1, 1921
6s, A&O, 110,000	Oct. 1, 1926
4s, A&O, 240,000	Sept. 30, 1926
GARBAGE PLANT BONDS—	
4s, A&O, 100,000	Oct. 1, 1916
STREET IMPROVEMENT BONDS—	
6s, ..., $11,670	Sept., 1899
6s, ..., 11,136	Sept., 1900
6s, ..., 13,130	Sept., 1901
6s, ..., 10,750	Sept., 1902
6s, ..., 4,000	Sept., 1903
6s, ..., 4,000	Sept., 1904
6s, ..., 2,800	Sept., 1905
STREET OPENING BONDS—	
4s, A&O, $20,000	Apr. & Oct.
($5,000 semi-an.) to Oct., 1900	

LOANS—	When Due.
STREET IMPROVEMENT NOTES—	
5s, M&N, $1,135,380	1899-1903
BROOKLYN BONDS—	
6s, ..., $3,400	Sept., 1899
6s, ..., 1,700	Sept., 1900
6s, ..., 1,850	Sept., 1901
VIADUCT BONDS—	
5s, J&D, $125,000	June, 1907
4s, A&O, 150,000	Oct. 1, 1904
4s, M&S 190,000	Sept. 1, '99
WATER WORKS—	
6s, M&S, $275,000	Mar., 1900
6s, ..., 12,000	July, 1903
4½s, A&O, 400,000	Apr., 1902
4s, J&J, 100,000	Jan., 1903
4s, A&O, 200,000	Apr., 1903
4s, A&O, 200,000	Oct. 1, 1905
3-65s M&S, 100,000	Sept., 1902
4s, A&O, 500,000	Apr. 1, 1917
4s, A&O, 600,000	Oct. 1, 1926

PAR VALUE.—All bonds are for $1,000 each.

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund, &c.

Bonds and notes Jan. 1, 1899		$12,435,810 00
Water debt included in above	$2,387,000 00	
All sinking funds	1,909,806 27	4,296,806 27
Net debt Jan. 1, 1899		$8,139,003 73
Cleveland debt limit (7 p. c. of ass. val.)		$9,960,354 25
Reserve under Ohio (Cleveland) debt limit		$1,821,350 52

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1898 amounted to $701,853 41.

ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value.

Years.	Assessed Valuation.	Tax Rate per $1,000.	Years.	Assessed Valuation.	Tax Rate per $1,000.
1898	$142,290,775	$29·55	1890	$99,614,055	$29·30
1897	141,915,430	29·30	1885	88,285,845	26·00
1895	134,562,905	28·50	1880	73,647,194	26·30

POPULATION.—In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1899 (local est.), 400,000.

CLEVELAND SCHOOL DISTRICT.—H. L. ROSSITER, Auditor; A. F. CROSBY, Deputy Auditor.

LOANS—	When Due.
4s, M&N, $300,000	May 1, 1908
Total debt Jan. 1, '99	$1,201,000
Sinking fund	151,962

Net debt Jan. 1, '99. $1,049,038
Tax valuation 1898. 142,790,775
Real valuation (est.). 500,000,000
Population in 1899 (est.)..400,000

CLIFTON.—See the City of Cincinnati.

CLYDE.—This village is in Sandusky County.

LOANS—	Amount outstand'g.
Refunding 5s, M&S, 1922	$19,000
Street 6s, F&A, 1913	30,000
Rf'd'g water 5s, F&A, 1910	6,000
Water-works 6s, M&S, '07	10,000
Sewer 6s, M&S, 1902-1909	4,200
Interest paid at 4th Nat. Bk., N.Y.	

Bonded debt Sept. 1, '98...$69,250
Water debt included above 23,000
Assessed valuation 1898..693,525
Assessment about 3/10 actual value.
Total tax (per $1,000) '98..$32·80
Population in 1897 (est.)....3,000

COLUMBUS.—SAMUEL J. SWARTZ, Mayor. M. A. GEMUENDER, Clerk Trust S. F.

This city is in Franklin County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
City Hall refunding..1886	4	J & D	June 1, 1906	$16,000
do do 1889	4	M & S	Mar. 1, 1909	125,000
City Prison refunding 1888	4	M & N	Nov. 1, 1908	35,000
Deficiency—				
Gas and light.....1890	5	M & N	Nov. 1, 1900	70,000
Police and fire....1890	5	M & N	Nov. 1, 1910	150,000
Police 1888	4	J & J	July 1, 1908	42,000
do 1893	5	A & O	Apr. 1, 1913	60,000
Fire Dep. and gas. 1888	4	M & S	Sept. 1, 1908	43,000
Poor Fund.....1898	4	J & D	June 1, 1918	30,000
Fourth St. Bridge....1890	4	M & N	May 1, 1905	130,000
do do 1891	5	M & N	July 1, 1906	30,000
Franklin Park.....1893	5	J & J	July 1, 1908	100,000
do do 1889	4	J & J	July 1, 1899, sub. to call July 1, '94	25,000
Front St. Viaduct.....1894	4½	M & S	Mar. 1, 1914	50,000
High St. Viaduct.....1891	5	J & J	Jan. 1, 1911	5,000
do do 1892	4½	J & J	July 1, 1902	95,000
do do 1892	4½	M & N	Nov. 1, 1902	400,000
do do 1894	4½	J & J	July 1, 1909	150,000
Levee 1884	4	A & O	Apr. 1, 1904	2,000
do 1889	4	J & D	June 1, 1909, sub. to call July 1, '99	50,000
Market House 1888	4	J & J	July 1, 1908	9,000
do 1889	4	F & A	Aug. 1, 1909	15,000
Steam Fire Dep't.....1890	5	M & N	Nov. 1, 1910	150,000
do do 1893	5	J & D	June 1, 1904	100,000
do do 1896	4	J & D	June 1, 1916	100,000
Electric light.....1897	4	J & D	Dec 1, 1927	68,000
Sewer farm claim.....1898	4	J & D	Dec. 1, 1902	26,000
Refunding bonds.....1898	4	A & O	Apr. 1, 1900	160,000

LOANS—	When Due.
SEWER BONDS—	
6s, M&S, $4,000	Sept. 1, 1902
6s, J&D, 20,000	June 1, 1904
6s, J&J, 17,000	July 1, 1904
5s, J&D, 10,000	Dec. 1, 1900
5s, J&J, 48,500	July 1, 1902
5s, M&N, 40,000	Nov. 1, 1910
5s, J&D, 10,000	Dec. 1, 1910
5s, J&J, 200,000	Jan. 1, 1911
5s, M&S, 1,500	Mar. 1, 1911
5s, J&J, 30,000	July 1, 1912
5s, M&S, 100,000	Sept. 1, 1913
4½s, M&S, 250,000	Sept. 1, 1921
4s, J&J, 4,500	July 1, 1901
4s, M&N, 165,000	May 1, 1903
4s, M&N, 29,000	May 1, 1904
4s, J&D, 118,000	Dec. 1, 1905
4s, J&D, 25,000	June 1, 1906
4s, F&A, 45,000	Aug. 1, 1906
4s, A&O, 10,000	Oct. 1, 1906
4s, J&J, 17,000	July 1, 1907
4s, J&D, 8,000	Dec. 1, 1907
4s, F&A, 12,000	Feb. 1, 1908
4s, J&D, 5,000	June 1, 1908
4s, J&J, 20,000	July 1, 1908
4s, F&A, 47,000	Aug. 1, 1909

LOANS—	When Due.
SEWER BONDS—(Con.)—	
4s, M&S, $15,000	Sept. 1, 1909
4s, M&N, 43,000	Nov. 1, 1909
4s, A&O, 300,000	Apr. 1, 1910
4s, J&D, 10,000	June 1, 1918
WATER BONDS—	
5s, J&D, $400,000	Dec. 1, 1901
5s, A&O, 150,000	Apr. 1, 1907
5s, M&N, 175,000	Nov. 1, 1910
4s, J&J, 30,000	July 1, 1901
4s, J&J, 100,000	July 1, 1902
4s, J&J, 50,000	July 1, 1903
4s, M&N, 100,000	Nov. 1, 1908
4s, M&N, 57,000	Nov. 1, 1909
4s, J&J, 50,000	July 1, 1918
4s, J&D, 10,000	June 1, 1928
STREET IMPROVEMENT BONDS, payable by assessment—	
6s, var., $1,638,600	.....
5s, ..., 11,900	.....
4½s, ..., 639,700	.....
4s, ..., 100,100	.....

All of the street improvement bonds are subject to call one year from date of issue.

INTEREST on police deficiency bonds of 1888 and on assessment bonds is payable at the City Treasurer's office; all other interest at the National Park Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt	$7,407,800	$7,405,200	$7,524,200	$7,641,347
Sinking funds	2,056,895	1,809,500	1,716,246	1,558,400
Net debt	$5,350,905	$5,595,700	$5,807,954	$6,082,947
Waterdebt(inc.above)	1,177,000	1,112,000	1,112,000	1,112,000
Floating debt	.....	.....	*16,567	.....

* Contingent liability to contractors.

The total bonded debt as given for January 1, 1899, included street improvement bonds payable by special assessment to the amount of $2,390,300. The sinking fund receives yearly about $125,000, which does not include assessments for street improvement bonds.

ASSESSED VALUATION, ETC.—The city's net debt on December 31, assessed valuation (about ½ of actual) and tax rate have been:

Years.	Net Debt.	Assess'd Val.	Tax p. $1,000
1898	$5,350,905	$63,303,920	$27·50
1897	5,595,700	62,685,080	27·00
1896	5,824,521	62,130,350	27·00
1895	6,082,947	61,086,700	27·00
1894	6,575,859	59,939,040	29·00
1890	4,351,090	43,663,270	24·00
1885	1,896,400	35,279,170	22·50

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1899 (est.) 130,000.

COLUMBUS SCHOOL DISTRICT.—J. A. Williams, Clerk.

LOANS—	When Due.	LOANS—	When Due.
5s, A&O, $25,000	Oct. 1, 1899	4s, M&S, $75,000	Mar. 1, 1917
5s, A&O, 25,000	Apr. 1, 1900	4s, M&S, 65,000	Mar. 1, 1918
5s, A&O, 85,000	Apr. 1, 1901	4s, M&S, 65,000	Mar. 1, 1919
5s, J&D, 85,000	Dec. 1, 1906	Bonded debt Mar. 1,'99.	$760,000
5s, A&O, 110,000	Oct. 1, 1912	Sinking fund	97,770
5s, M&S, 110,000	Sept. 1, 1913	Assessed valuation '98.	63,500,000
5s, A&O, 40,000	Oct. 1, 1914	School tax (per M.) 1898	$6·80
4½s, F&A, 25,000	Aug. 1, 1916	Population 1899 (est.)	130,000

COSHOCTON.—FRED. WAGNER, Clerk.

This village is in Coshocton County.

LOANS—	When Due.
WATER WORKS—	
6s, M&S, $49,000. ($2,500 y'rly).	'99
SCHOOL HOUSE—	
6s, M&S, $5,000	1901-1903
CEMETERY BONDS—	
6s, M&S, $2,500	1899-1903
($500 yearly.)	
BRIDGE REPAIR BONDS—	
5s, ..., $10,000	———
SEWER BONDS—	
6s, ..., $2,900	Part yearly
6s, M&N, 3,000	1900-1905
STREET-PAVING BONDS—	
6s, M&S, $22,500	Sept. 1, 1900
($1,500 due yearly) to Sept.	1, 1914
6s, M&S, $1,500	Sept., '00-'14
Total debt Sept. 1, 1897.	$57,400
Tax valuation 1898	1,759,250
Assessment about ½ actual value.	
Total tax (per $1,000) '98	$33·50
Population in 1890 was	3,672
Population in 1880 was	3,044
Population in 1894 (est.)	5,000

CRESTLINE.—Situated in Crawford County.

LOANS—	When Due.
BUILDING BONDS—	
5s, M&S, $9,000	Sept. 1, 1905-08
GEN'L IMPROVEMENT BONDS—	
6s, A&O, $20,000.	Apr. 1, 1899-'02
STREET IMPROVEM'T BONDS—	
6s, J&J, $13,800.	Jan. 1, 1899-'07
6s, Nov., 8,500	Nov. 1, 1898-'02
WATER-WORKS IMPROVEMENT—	
6s, Dec., $2,000	Dec. 16, 1903-04
6s, June, 3,000	June 10, 1903-04
SEWER BONDS—	
6s, J&J, $2,600	1899-'01
SEWER BONDS—(Con.)	
6s, M&S, $2,100	Sept. '99-'01
Total debt Sept. 1, '98	$67,200
Tax valuation, real, '97	638,410
Tax valuation, pers. '97.	444,900
Total valuation 1898	1,077,280
Assessment about ⅔ actual value.	
Tax rate (per $1,000) '98	$2·60
Population in 1890 was	2,911
Population in 1898 (est.)	3,500

INTEREST on general improvement bonds is payable in N. Y. City; on remaining issues in Crestline.

CUYAHOGA CO.—A. E. AKINS, Auditor.

County seat is Cleveland. The State Supreme Court has declared illegal an act passed April 27, 1893, authorizing the issuance of bonds by a county containing a city of the first class, second grade, for the purpose of building an armory in such city.

LOANS.	When Due.
ARMORY BONDS.—	
5s, M&N, $225,000.	July 1, 1918
Optional after July 1, 1903.	
BROOKLYN BRIDGE—	
5s, A&O, $135,000.	Apr. 1, '99 to '03
CHAGRIN RIVER BRIDGE—	
5s, A&O, $50,000	Oct. 1, 1905
5s, A&O, 10,000	Apr. 1, 1906
SO. ROCKY RIVER BRIDGE—	
5s, M&N, $150,000	Nov. 1, 1904
Total debt Sept. 1, 1898	$570,000
Tax valuation, real	119,370,190
Tax valuation, pers'al	43,611,825
Total valuation 1898.	162,982,015
Assessment about ⅔ actual value.	
State & Co. tax (p. $1,000) '98.	$8·10
Population in 1890 was	309,970
Population in 1897 (est.)	375,000

DARKE CO.—GEORGE W. SIGAFOOS, Auditor.

County seat is Greenville.

LOANS—	When Due.
INFIRMARY BONDS—	
6s, ... $40,000	1899-1900
DITCH BONDS—	
.. .. $3,500	Sept., 1900
Bonded debt Feb. 3, '99	$43,500
Tax valuation, real	$13,593,740
Tax val'tion, personal	$6,895,800
Total valuation 1898	20,489,540
Assessm't about 70 p. c. actual val.	
Total tax (per $1,000), '98	$8·04
Population in 1890 was	42,961
Population in 1899 (about)	45,000

DAYTON—{J. LINXWEILER, Mayor. J. E. GIMPERLING, Comptroller.

Dayton is the county seat of Montgomery County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, M&S, $12,000	Sept. 1, 1899
($4,000 due y'rly.) to	Sept. 1, 1901
5s, M&S, $5,000	Sept. 1, 1902
5s, M&S, 5,000	Sept. 1, 1903
5s, A&O, 12,000	Oct. 1, 1904
CITY HALL BONDS—	
4s, M&S, $71,000.	Sept. 26, 1902
EXTENDING INDEBTED. BONDS—	
5s, J&D, $24,000	June 1, 1899
($6,000 due ye'rly) to	June 1, 1902
5s, J&D, $72,000	June 1, 1903
($12,000 due y'rly) to	June 1, 1908
5s, J&D, $15,000	June 1, 1909
5s, J&D, 15,000	June 1, 1910
FUNDED DEBT BONDS—	
5s, M&N, $25,000	Nov. 1, 1901
4s, M&S, 65,000.	Sept. 26, 1902
5s, A&O, 135,000.	Apr. 1, 1900
($15,000 due y'rly to	Apr. 1, 1908.)
GENERAL STREET IMP'T BONDS—	
5s, A&O, $50,000	Apr. 1, 1903
($10,000 due y'rly) to	Apr. 1, 1907
PARK STREET SEWER BONDS—	
4s, J&D, $9,000	June 1, 1899
($3,000 due y'rly) to	June 1, 1901
4s, J&D, $5,000	June 1, 1902
4s, A&O, 14,000	Oct. 1, 1899
($7,000 due y'rly) to	Oct. 1, 1900
4s, A&O, $24,000	Oct. 1, 1901
($8,000 due y'rly) to	Oct. 1, 1903
4s, M&S, $12,000	Sept. 1, 1899
($6,000 due y'rly) to	Sept. 1, 1900
SEWER BONDS—	
5s, A&O, 25,000	Apr. 1, 1914
5s, A&O, 50,000	Apr. 1, 1915
5s, A&O 25,000	Apr. 1, 1916
5s, A&O, 25,000	Apr. 1, 1918
4s, A&O, 50,000	Oct. 1, '08 to
($10,000 due yearly.)	Oct. 1. 1912
POLICE DEFICIENCY BONDS—	
5s, M&S, $20,000	Sept. 1, 1899
($4,000 due y'rly) to	Sept. 1, 1903
STREET PAVING BONDS—	
5s, F&A, $25,000	Aug. 1, 1906
5s, A&O, 300,000	Apr. 1, 1911
($50,000 due y'rly) to	Apr. 1, 1916
5s, A&O, $75,000	Apr. 1, 1917
($25,000 due y'rly) to	Apr. 1, 1919
5s, M&N, $25,000	Nov. 1, 1913
5s, M&N, 25,000	Nov. 1, 1915
5s, M&N, 25,000	Nov. 1, 1917
5s, M&N, 25,000	Nov. 1, 1919
FIRE DEPARTMENT BONDS—	
5s, M&S, $12,000	Sept. 1, 1899
($3,000 due y'rly) to	Sept. 1, 1902
GARBAGE CREMATORY BONDS—	
5s, F&A, $16,000	Feb. 1, 1900
($4,000 due yearly) to	Feb. 1, 1903
5s, F&A, $5,000	Feb. 1, 1904
5s, F&A, 4,000	Feb. 1, 1905
STREET IMPROVEMENT BONDS—	
5s, J&D, $24,000	June 1, 1899
($6,000 due y'rly) to	June 1, 1902
5s, J&D, $72,000	June 1, 1903
($12,000 due y'rly) to	June 1, 1908
5s, J&D, $15,000	June 1, 1909
5s, J&D, 15,000	June 1 1910
SOUTHWESTERN SEWER BONDS—	
4s, M&S, $6,000	Sept. 1, 1899
($3,000 due y'rly) to	Sept. 1, 1900
WATER-WORKS BONDS—	
4s, M&N, $505,000	May 1, 1905
WATER-WORKS IMPROVEMENT BONDS—	
5s, F&A, $35,000	Aug. 1, 1899
($5,000 due y'rly) to	Aug. 1, 1905
5s, M&S, $25,000	Sept. 1, 1899
($5,000 due y'rly) to	Sept. 1, 1903
5s, A&O, $100,000	Apr. 1, 1906
($25,000 due y'rly) to	Apr. 1, 1909
4½s, F&A, $18,000	Aug. 20, 1899
($3,000 due ye'rly) to	Aug. 20, 1904
4s, A&O, $ 9,000	Oct. 1, 1899
($3,000 due y'rly) to	Oct. 1, 1901
4s, A&O, $20,000	Oct. 1, 1901
($4,000 due y'rly) to	Oct. 1, 1906
4½s, F&A, $5,000	Aug. 20, 1905
LEVEE BONDS—	
5s, A&O, $15,000	Oct. 1, 1904
4s, A&O, 150,000	1907-1918
($10,000 year'y on	Oct. 1, 1912;
$15,000 yearly to	1918.)
WOLF CREEK IMP. BONDS—	
4s, M&N, $28,000	May 1, 1899
($7,000 due y'rly) to	May 1, 1902

TOTAL DEBT, ETC.—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

Years.	Total Debt Mar. 1.	Assessed Val.	Tax p. $1,000
1899	$2,385,000	$41,796,1[illegible]0	$24·60
1898	2,263,000	41,785,530	23·80
1897	2,339,000	41,873,440	26·40
1895	2,497,000	41,048,210	26·00
1890	1,497,160	30,723,730	22·40
1885	1,160,500	25,473,980	22·40
1880	1,099,000	19,816,640	22·50
1875	1,011,200	19,939,970	22·20
1870	357,617	16,254,760	20·50

The total debt March 1, 1899, was $2,385,000, including a water debt of $717,000. In addition to the total general debt there were outstanding on March 1, 1899, special assessment bonds to the amount of $889,400; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on March 1, 1899, amounted to $569,963.

The actual valuation of property is estimated at about $100,000,000.

PAR VALUE OF BONDS.—The bonds are all for $1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678. [$50,000 bonds are advertised to be sold April 13.]

DAYTON SCHOOL DISTRICT.—William G. Haevssler, Clerk Board of Education.

DEFICIENCY BONDS—	When Due.
4s, J&J, $83,000	1911-12
($3,000 July 1, 1911, and	$50,000
July 1, 1912.)	
4s, J&J, $30,000	July 20, 1909
4s, J&J, $27,000	Jan. 15, 1910
Bond. debt Sept. 1. '98	$635,000
Assessed val'ation, real.	31,000,000
Assessed val'tion, per.	11,000,000
Total valuation 1898	42,000,000
School tax (per $1,000) '97	$7·80
Total tax (per $1,000)	23·80

DEFIANCE.—J. J. MALLEY, Clerk.

County seat of Defiance County.

LOANS.—	When Due.
CEMETERY BONDS—	
5½s, J&D, $1,000	June 1, 1899
LIBRARY BOND—	
5s, ..., $1,000	1902
REFUNDING BONDS—	
4½s, ..., $25,000	1917
5s, ..., 25,000	Mar. 1, 1902
5s, ..., 29,000	1899 to 1912
4½s, M&S, 20,000	Sept. 1, '10 to
($1,000 each M&S.)	Mar. 1, 1920
SEWER BONDS—	
5½s, ..., $1,000	
5s, ..., 5,400	
STREET IMPROVEMENT BONDS—	
6s, ..., $49,400	
5½s, ..., 6,000	
5s, ..., 58,000	
Bonded debt Mar. 15, '99.	$235,100
Assessed valuation '98	2,395,108
Tot. tax rate (per $1,000) '98	$38·00
Population in 1890 was	7,694
Population 1899 (est.)	10,000

Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

EAST LIVERPOOL.—{C. F. BAUGH, Mayor. J. N. HANLEY, Clerk.

This city is in Columbiana County.

LOANS—	When Due.
STREET IMPROVEMENT BONDS—	
5·86s, ..., $79,312	
4s, M&N, $15,000	May 1, 1903
($1,000 due yearly) to	May 1, 1917
5s, M&S, $15,000	Sept. 1, 1899 to
($1,000 due yearly.)	Sept. 1, 1913
REFUNDING—	
6s, J&D. $7,000	June 1, 1899
($1,000 due yearly) to	June 1, 1905
5s, M&S, $33,000	Sept. 1, 1924
Optional after	Sept. 1, 1914
WATER BONDS—	
4s, M&N, $24,000	May 24, 1937
Optional after	May 24, 1917
LOANS—	When Due.
WATER BONDS—	
5s, A&O, $15,000	April 1, 1918
Optional after	April 1, 1898
5s, J&J, $90,000	July 1, 1920
Optional after	July 1, 1900
5s, J&D, $18,500	June 1, 1923
Total debt Jan. 1, 1899	296,813
Sinking fund	18,675
Net debt Jan. 1, 1899	276,138
Water debt (included)	147,500
Tax valuation 1898	3,205,320
Total tax (per $1,000) '98	$31·00
Population in 1890 was	10,956
Population in 1899 was	16,000

EAST LIVERPOOL SCHOOL DISTRICT.—W. T. NORRIS, Clerk.

SCHOOL BONDS—	
5s, ..., $18,000	1899 to 1908
5s, ..., 50,000	1909 to 1933
6s, ..., 6,000	Jan. 1, 1900-1-2
4s, ..., 6,000	1903-1905
4s, ..., 6,000	1906-1908
Total debt Feb. 3, 1899	$86,000
School tax (per $1,000)	$9·00
Assessed valuation, '98	3,255,850
Tax rate (per $1,000) '98	$21·00
Population in 1890 was	10,956
Population 1897	15,957

EATON.—{R. E. LOWRY, Mayor. I. N. SLIVER, Clerk.

This village is in Preble County.

LOANS—	When Due.
WATER-WORKS BONDS—	
6s. ....., $55,000	1911
Total debt Feb. 1, '99	$55,000
Tax valuation 1898	$1,785,963
Total tax (per $1,000) '98	$26·70
Population in 1890 was	2,934
Population in 1880 was	2,143

ELYRIA CITY.—This city is situated in Lorain Co.

LOANS—	When Due
CITY HALL BONDS—	
6s, J&J, $6,000	Sept., 1909
SEWER BONDS—	
6s, ... $5,400	———
6s, an'ly, 1,000	1899 to 1900
($500 yearly on Sept. 1.)	
LOANS—	When Due
STREET IMPROVEMENT BONDS—	
6s, Various, $33,294	1898-1901
Part due yearly.	
WATER WORKS BONDS—	
4½s, J&J, $150,0[illegible]0	July 1, 1909
($10,000 yearly) to	July 1, 1923.

LOANS— When Due.
4½s, J&J, $45,000....July 1, 1924
($10,000 yearly) to July 1, 1928
Interest payable at Elyria City.
Bonded debt Mch. 1, '98. $46,194
Floating debt 4,000
Total debt Mch. 1, 1898. 50,194

Water debt (addt'l).....$195,000
Total valuation 1898....2,808,045
Assessment about ⅓ actual value.
Tax rate (per $1,000) '98..$30·00
Population in 1890 was.....5,611
Population in 1898 (est.)....10,000

ELYRIA SCHOOL DISTRICT.—J. C. Hill, President.

LOANS— When Due.
6s, J&J, $10,000 .....July 1, 1899
($500 due yearly) to July 1, 1918
Bonded debt Jan. 1, 1899.$92,636

Assessed valuation '97.$2,907,262
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1898.$19·80
Population in 1898 (est.)....9,000

EVANSTON.—Wm. H. Krapp, Clerk.

This village is in Hamilton County.

LOANS— When Due.
Refunding Bonds—
6s, ... $5,976.....Feb. 21, 1908
Water bonds..... .....$11,000
Street-lighting bonds..... 1,000
Fire bonds..... 1,000

Street and sewer assessment bonds.....$62,298
Total debt Feb. 15, 1899.. 81,273
Assessed valuation 1898. 300,000
Assessment abt. 40% actual value.
Total tax rate (per M.) '98.. 23·80
Population in 1899 (est.).... 1,000

FAYETTE CO.—John Craig, Auditor.

County seat is Washington C. H.

LOANS— When Due.
Refunding Debt—
6s, M&S, $15,000....Sept. 1, 1903
6s, J&D, 15,000 ...Dec. 1, 1905
6s, M&S, 15,000....Sept. 1, 1908
Road and Ditch Bonds—
6s, ...$6,000..... Oct. 1, 1901
6s, M&N, 5,000.....1899-1902
Bonded debt Sept. 1, '98..$56,000

Sinking fund assets..... $10,800
Net debt Sept. 1, 1898. 45,200
Tax valuation, real... . 9,570,730
Tax valuation, person'l 3,607,536
Total valuation 1898...13,178,266
Assessment is abt. ½ actual value.
State & Co. tax (per $1,000) .$5·34
Population in 1890 was....22,309
Population in 1897 (est.)...23,000

INTEREST payable at Auditor's office.

FINDLAY.— { D. T. WINDERS, Mayor. A. W. RAY, Clerk.

This city is the county seat of Hancock County.

LOANS— When Due.
City Bonds—
4½s, ... $8,500....1900-1910
6s, ... 32,000....1899 1908
Gas Bonds—
6s, ... $36,000....1900-1905
6s, ... 57,000....1898-1907
5s, ... 20,000..1901 & 1906
Street Improvement Bonds—
6s, ... $4,000.....1899-1906
($500 yearly on Oct. 1.)
6s, ..., $1,300....1899-1903
6s, ..., 114,480....1899-1906
Water Bonds—
6s, ... $50,000 .1902 & 1907
($25,000 every 5 years.)
6s, ... 38,500....Aug.,1922

LOANS— When Due.
Water Bonds—(Con.)
5s, ... $150,000..Mar. 1, 1908
5s, ... 25,000..Apr. 1, 1914
5s, ... 25,000..Apr. 1, 1919
5s, A&O, 25,000..Oct. 1, 1921
Sewer, Etc.—
6s, ... $34,745..1899 to 1902
Refunding Bonds—
4½s, $10,000.....March 1, 1899
($1,000 yearly) to March 1, 1908
Total debt Sept. 1, '98....$642,025
Water debt (included).... 313,500
Tax valuation 1898.....6,325,570
Tax rate (per $1,000) '98...$32·00
Population in 1890 was.....18,553
Population in 1895 (est.)...21,500

INTEREST is payable at the Fourth National Bank, New York City.
CITY PROPERTY.—The city owns its water works and gas plant.

FOSTORIA.—J. M. Schatzel, Clerk.

This city is in Seneca County.

LOANS— When Due.
Refunding Bonds—
6s, ..., $15,000.....1900-1906
4s, M&S, 29,734....Mar. 1,'18-'19
4½s, M&S, 9,867.....Sept. 1, 1918
Sewer Bonds—
6s, ..., $259,000.....1899-1910
Street Improvement—
6s, ..., $112,473.....1899-1911
Water Works Bonds—
5s, ..., $200,000.....

Total debt Feb. 1, '99... $626,074
Water debt (included).. 200,000
Tax valuation 1898..... 2,442,430
Real valuation 1898.... 4,000,000
Tax rate (per $1,000) '98...$36·80
Population in 1890 was.....5,885
Population in 1899 (est.)....10,000
Interest on Water 5s due 1910 is payable at the Shoe & Leather Bank New York City.

FRANKLIN.—This village is in Warren County.

LOANS— When Due.
Water Works & Village Debts—
5s, $62,000 1901-1923
Bonded debt Sept. 1, '98...$62,000
Cash on hand..... 3,620

Net debt Sept. 1, 1898... $58,380
Tax valuation 1898..... 978,001
Total tax (per $1,000) '98 $28·90
Population in 1890 was.....2,729
Population in 1880 was.....2,385

FRANKLIN CO.— { W. H. HALLIDAY, Auditor. OSSIAN E. D. BARRON, Treasurer.

County seat is Columbus.

LOANS— When Due.
Defic'y & Bridge Bonds—
4½s, ... $400,000.....
6s, J&D, $20,000.....1899-1902
($5,000 yearly on Dec. 1.)
5s, M&N, $120,000...1899 to 1918
($6,000 yearly on May 1.)
6s, ..., $259,000.....

Defic'y & Bridge Bds.—(Con.)
4s, A&O, $120,000. Apr. 1, 1900-'19
Total debt Apr. 1, '99... $919,000
Tax valuation, 1898.....84,289,620
Assessment about ⅓ actual value.
State & Co. tax (per M.),'98..$8·69
Population in 1890 was....124,087

FREMONT.—C. F. Bell, Clerk.

This city is in Sandusky County.

LOANS— When Due.
Street Improv. 5s, $66,100...1916
do do 6s, 78,700 1914
do do 4s, 3,000..1899-'04
do do 5s, 5,000..'99-1905
do do 4s, 16,000. Apr. 1,'09
(part subject to call after 1899.)
Water 5s.....$71,000.....1904
Water 4s, $4,000.....April, 1906

Refunding Bonds—
4s, ..., $7,950.....
4s, ..., 10,700....Apr., 1900-'08
Total debt Nov. 12, '98...$227,900
Water debt (included) ... 71,000
Tax valuation 1898.....2,294,390
Total tax (per $1,000) '98..$33·40
Population in 1890 was.....7,141
Population in 1898 (est.)....10,000

GALION.—C. H. Briggs, Mayor.

This city is in Crawford County.

LOANS— When Due.
Elec. light 5 & 6s, $31,000...'04-'06
Judgment 5s..... 8,000.....1906
Refunding 6s..... 87,000.....1912
Total debt Feb. 1, '99.... $132,800

Tax valuation 1898.....$2,313,340
Actual value (est.) 1898..5,000,000
Tax rate (per $1,000) '98...$31·00
Population in 1890 was.....6,326
Population in 1899 (est.).....8,800

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—J. W. Jones, Auditor.

County seat is Gallipolis.

LOANS— When Due.
Turnpike Bonds—
5s, ... $40,000...1905-09-11-15
$10,000 due each year on Jan. 15
5s, ... $5,000 .....Jan. 15, 1913
5s, ... 30,000 1914-1916
$15,000 due each year on Jn. 15
4s, F&A, $60,000....Aug. 17, 1918
5s, ... 69,000. July 1, 1899-1913

Turnpike Bonds.—(Con.)
5s, A&O, $40,000 .Apr. 6, 1918
Interest paid by County Treasurer.
Bonded debt Feb. 7, '99. $244,000
Tax valuation 1898.....6,481,487
Real valuation.....15,000,000
Aver. tax rate (per M)'98....22·50
Population in 1890 was....27,005
Population in 1899 (est.)...33,000

GALLIPOLIS.— { M. F. MERRIMAN, Mayor. T. E. BRADBURY, City Clerk.

This city is in Gallia County.

LOANS— When Due.
Water Bonds 1894—
5s, ... $85,000....Feb. 25, 1914
5s, M&N, 2,000.....Nov. 1, 1916
Redemption Bonds—
6s, ..., $26,000..... 1899-1904
(Various amts. in 99-'00 & '04.)
5s, ..., $11,000.....1906-1907
5s, ..., 61,000.....1910-1916
(Various amounts each F&A.)
5s, F&A, $10,500....Aug. 25, 1917
5s, F&A, 9,000....Feb. 25, 1918
5s, F&A, 7,000..... Aug 1, 1918

Street Improvement—
5s, ..., $17,000.....1910-1912
(Part due each F&A.)
Total debt Feb. 1, 1899...$229,500
Interest payable at City Treas'ry.
Assessed valuation, real $1,068,390
Ass'd valuation, pers'l... 862,040
Total valuation 1898.... 1,930,430
Assessment about ⅗ actual value.
Total tax (per $1,000) '98...$30·10
Population in 1890 was.....4,498
Population 1897, about.....6,885

The street improvement bonds have been declared unconstitutional, but interest is being paid promptly upon all the bonds.

GLENVILLE.—J. W. Morris, Clerk.

This village is in Cuyahoga County.

LOANS— When Due.
Fire, Water, Lighting, Etc.
4½ to 6, $136,200 ...1899 to 1917
Bonded debt Sept. 1, '98 $136,200
Sinking fund assets..... 29,170

Net debt Sept. 1, 1898. $107,030
Assessed valuation '98. $1,200,000
Tax rate (per $1,000) '98 35·60
Population 1899 (est.).. 5,000

GLENVILLE SCHOOL DISTRICT.—William J. Boyd, Clerk Board of Education.

LOANS— When Due.
5&6, J&D, $41,210.....1900-1912
Bonded debt Jan. 1, '99 ..$41,210

Assessed valuation '98. $1,200,000
Population in 1899 (est.)....5,000

INTEREST on the $22,000 loan payable at the Garfield Savings Bank Glenville.

GREENFIELD.—Jno. W. Case, Treasurer.

This village is in Highland County.

LOANS— When Due.
Elec. L. Str. Imp. & Water Wks.
6s, ..., $37,450.....1911
5s, ..., 35,000.....1911
Total debt Feb. 1, 1899... $72,450

Tax valuation 1898....$1,106,565
Total tax rate (per M.) '98..$28·70
Population in 1890 was.....2,464
Population in 1880 was.....2,100
Population in 1896 (est.)....4,500

GREENVILLE.—H. J. Brenneman, City Clerk.

This city is in Darke County.

LOANS— When Due.
Street Imp. Bonds—
6s, Jan., $938·10.. July, '01 to '03
Water Works Bonds—
5s, ... $19,00 '....Dec. 12, 1917
5s, ... 5,000....Oct. 27, 1902
5s, ... 56,000....Dec. 12, 1918

Natural Gas Refund. Bonds—
6s, ... $70,000.....1899-1905
($10,000 yearly on June 1.)
Total debt Sept 1, 1898..$150,000
Tax valuation 1898.....2,850,090
Total tax (per $1,000) '98 $25·20
Population in 1890 was.....5,473

HAMILTON.—M. O. Burns, Clerk.

This city is in Butler County.

LOANS— When Due.
Deficiency Bonds—
4½s, ..., $63,000.....1899-1911
Electric-Light Bonds—
5s, M&S, $100,000. July 1,'04 to '18
Gas Works Bonds—
5s, F&A, $142,500. Feb. 1,'00 to '18
(Subject to call after Feb. 1, '09.)
Refunding Bonds—
5s-6s, ..., $42,000..1899 to 1905
Sewer Bonds—
4½s, ..., $95,551.....1899-1911
4s, ann., 8,510.....1899-1915
($500 yearly to 1914.)
4s, ..., 13,025.....1899-1924
4s, ..., 8,200.....1900-1909
4½s, ..., 4,500.. ...1899-1913
Refunding Sewer Bonds—
4½s, F&A, $2,500..Aug. 1, 1899
($250 yearly) to Aug. 1, 1908.
4½s, ..., 2,400.....1899-1908

LOANS— When Due.
Assessment Bonds—
4½s, sewers, $68,918...1899-1913
6s, sundry, 13,918...1899-1905
Street Improvement Bonds—
4½s, ... $50,284... ..1899-1913
4s, ..., 17,000.....1899-1908
Water Works Bonds—
5s, J&J, $290,000.....1899-1915
5s, ..., 4,500..... 1899-1907
6s, ..., 3,000.....1899-1901
Total debt Jan. 1, '99.... $902,607
Bonds owned by city.... 16,045
Net debt Jan. 1, 1899. .. 886,562
Water debt (included)... 297,500
Total valuation 1898.. 8,197,847
Assessm't about 2-5 actual value.
Total tax (per $1,000) '98..$28·35
Population in 1895 was.... .20,306
Population in 1890 was.....17,565

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—

LOANS— When Due.
Building Bonds—
6s, Sept. 10, $2,500. Sept. 10, 1899
6s, Feb. 24, $8,000..Feb. 24, 1901
($4,000 due yearly) to Feb. 24, 1902
5s, Apr. 8, 2,000..Apr. 8, 1900
5s, Apr. 8, 4,000..April 8, 1901
5s, Mar. 2, 40,000..Mar. 2, 1903
($4,000 due yearly) to Mar. 2, 1912
5s. Oct. 9, $20,000..Oct. 9, 1913
($4,000 due yearly) to Oct. 9, '17
3½s, ... $16,000.....1923-1928

LOANS— When Due
Building Bonds—(Con.)—
4½s, July 7, $30,000..July 7, 1905
($3,000 due yearly) to July 7, 1914
Refunding Bonds—
4s, ... $13,500.....1908-1934
($500 yearly.)
Bonded debt, Feb. 15, '98..$126,000
Interest payable at Miami Valley Bank, Hamilton, O.
Population in 1898 (est.)...25,000

HAMILTON CO.— { EUGENE L. LEWIS, Auditor. TILDEN R. FRENCH, Treasurer.

County seat is Cincinnati.

LOANS— When Due.
Armory Bonds—
4s, A&O, $15,000...Apr. 30, 1919
4s, J&D, 100,000...Dec. 1, 1937
Subject to call after Dec. 1, 1917
Avenue Improvement—
4s, Feb. 7, 20,000...Feb. 7, 1900
$4,000 due y'rly) to Feb. 7, 1904
Bridge Bonds—
4s, Oct. 31, $40,000.. Oct. 31, 1899
4s, M&S, 58,000..Sept. 1, 1901
4s, M&N, 46,000..Nov. 1, 1902
4s, Feb. 7, 20,000..Feb. 7, 1904
4s, Feb. 28, 75,000..Feb. 28, 1904
4s, J&J, 17,000..July 11, 1904
4s, A&O, 15,000..Oct. 1, 1905

Bridge Bonds—(Con)
4s, J&D, $25,000...June 16, 1916
4s, M&N, 79,500..Nov. 25, 1916
4s, F&A, 107,000...Aug. 10, 1918
4s, A&O, 99,000...Oct. 26, 1918
Court House—
5s, F&A, $50,000...Aug. 1, 1934
Subject to call aft. Aug. 1, 1914
5s, J&D, $35,000...Dec. 1, 1934
Subject to call aft. Dec. 1, 1914
4s, J&D, $15,000...June 1, 1934
Subject to call aft. June 1, 1914
4s, M&N, $350,000..May 1, 1935
Subject to call aft. May 1, 1915
4s, J&D, $125,000...June 15, 1936
Subject to call aft. June 15, 1916

LOANS— When Due.
COUNTY BONDS—
5s, J&D, $150,000... Dec. 16, 1914
Subject to call aft. Dec. 16, 1904
4s, M&N, 260,000...May 15, 1916
DIST. ASSESSORS' RELIEF—
4s, J&J, $20,000...Jan. 15, 1901
FAIR GROUNDS EXT. & IMP.—
5s, July 16, $10,000.July 16, 1902
LONGVIEW IMPROVEMENT—
5s, A&O, $25,000...Oct. 1, 1916
Subject to call aft. Oct. 1, 1906
5s, J&D, $50,000...Dec. 1, 1917
Subject to call aft. Dec. 1, 1907
5s, A&O, $25,000...Nov. 1, 1918
Subject to call aft Nov. 1, 1908
4s, J&D, $30,000...Dec. 12, 1921
Subject to call aft. Dec. 12, 1911
4s, F&A, $30,000...Feb. 6, 1922
Subject to call aft. Feb. 6, 1912
AQUEDUCT BONDS—
4s, F&A, $25,000....Aug. 22, 1916
Subject to call aft. Aug. 22, 1906
4s, J&J, $60,000....Jan. 27, 1917
Subject to call aft. Jan. 27, 1907
4s, J&J, $15,000....Jan. 28, 1919
REAL ESTATE RECORD—
5s, Var., $30,000...Various, 1915
Subject to call after 1905
5s, Var., $5,500.Jan. & Feb., 1916
Subject to call after 1906
5s, M&S, $4,500...Mar. 1, 1917
Subject to call aft. Mar. 1, 1907
TAX DUPLICATE—
5s, M&N, $65,000...May 1, 1915
Subject to call aft. May 1, 1905

LOANS— When Due.
PLATTING—
4s, J&J, $12,280...Jan. 22, 1903
4s, ..., 8,000...Feb. 13, 1904
4s, F&A, 24,500...Feb. 1, 1919
Subject to call aft. Feb. 1, 1909
4s, J&D, $15,000..June 1, 1922
Subject to call aft. June 1, 1912
ROAD AND AVENUE BONDS—
5s, Mar. 14, $16,500. Mar. 14, '00-'04
4s, Oct. 20, 6,500...Oct. 20, 1901
4s, July 1, 18,000.....1899-1902
4s, J&D, 30,000...Dec. 12, 1911
4s, J&D, 70,000...June 1, 1912
4s, M&N, 45,000 ..Nov. 1, 1913
4s, J&D, 13,000...June 30, 1914
4s, A&O, 29,000...Oct. 1, 1914
4s, Oct. 25, 90,000...Oct. 25, 1913
Subject to call aft. Oct. 25, 1903
4s, F&A, $42,000..... Aug. 7, 1899
($6,000 due yearly) to Aug. 7, 1905
TURNPIKE BONDS—
5s, Sept. 16, $12,000. Sept. 16, 1903
4s, J&D, 20,000 ..Dec. 12, 1911
4s, J&D, 31,000...Dec. 24, 1912
4s, M&N, 14,400...May 31, 1913
4s, M&S, 27,000...Sept. 1, 1919
Subject to call aft. Sept. 1, 1909

Total debt Sept. 1, '1898. $2,555,380
Tax valuation, real....191,825,470
Tax valuat'n, personal. 46,270,220
Total valuation 1898..238,095,690
State & Co. tax (per M.) '98...$6·93
Population in 1890 was....374,574
Population in 1896 (est.)..500,000

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor. County seat is Findlay.

LOANS— When Due.
COURT HOUSE BONDS—
5s, ...,$105,000.....1909-1918
4½s, ..., 70,000.....1899-1905
DITCH BONDS—
6s, ..., $38,000.....1898-1901
5s, ..., 14,000.....1898-1900

Total debt Sept. 1, '98.. $227,000
Tax valuation, real.....14,941,066
Tax valuation, personal 6,218,750
Total valuation 1898...21,159,816
Assess't abt. 40 per cent. act'l val.
Total tax (per $1,000.) '94. $16·00
Population in 1890 was.....42,562
Population in 1880 was.... 27,784

HARDIN CO.—JAMES BASTABLE, Auditor.

County seat is Kenton.

LOANS— When Due.
ARMORY AND BRIDGE BONDS—
6s, ..., $35,000.....1898-1908
DITCH BONDS—
6s, A&O, $76,000. ....July, '99-'05
(Payable by special assessment.)
6s, J&J, $15,500..... 1901-1903
PIKE BONDS—
6s, A&O, $61,000. ....July, '98-'02

Interest is payable in N. Y. City.
Total debt Feb. 1, 1899 .. $76,000
Total valuation 1898....11,623,540
Assessment abt. 3/5 actual value.
Total tax (per $1,000) '95...$11·50
Population in 1890 was.....28,939
Population 1899 (estima'd) 40,000

INTEREST is payable at the Hanover Nat. Bank, New York, and at the County Treasurer's office.

HENRY COUNTY.—DAVID F. COE, Auditor.

County seat is Napoleon.

LOANS. When Due.
FLOATING DEBT (Funded.)—
5s, J&J, $20,000.....Jan. 1, 1900
REFUNDING BONDS—
5s, ..., $30,000.....April 1, 1904
4s, J&J, 65,000.....July 1, 1905
TOWNSHIP ROAD IMP. (Special)—
5s, J&J $26,000.....July 1, 1905
5s, M&S 10,000.....Jan. 1, '99-'00
5s, J&J 9,000.....July 1, 1905
5s, J&J 11,000.....July 1, 1906

5s, J&J, $8,000.....July 1, 1907
5s, ..., 13,000.....Nov. 1, 1907
Total debt Sept. 1, 1898.. $173,000
Township debt (included) 77,000
Sinking fund..... 84,576
Net debt Sept. 1, 1898... 68,424
Total valuation 1898.....6,750,970
Assessment about ½ actual value.
Total tax (per $1,000).'97..$13·35
Population 1890 was... 25,080
Population in 1880 was....20,585

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

HIGHLAND CO.—JAMES REECE, SR., Auditor.

County seat is Hillsborough.

LOANS— When Due.
COUNTY BONDS—
6s, ...,$16,000.....Mar. 1, 1900
6s, ..., 26,000.....Mar. 1, 1908
5s, ..., 10,000.....Sept. 1, 1901

5s, ..., $28,500.....Mar. 1, 1904
Total debt Sept. 1, 1898.. $80,500
Tax valuation 1898....11,195,077
Population in 1890 was....29,048

IRONTON.—{E. F. TYLER, Mayor. {GEO. H. DAVIES, City Clerk.

County seat of Lawrence County.

LOANS— When Due.
MEMORIAL HALL.
5s, A&O, $20,000.....Sept. 1, 1910
5s, M&N, 3,500.....May 1, 1914
REFUNDING BONDS—
5s, M&S, $30,000.....Sept. 1, 1915
REFUNDING WHARF BONDS—
5s, J&J, $6,500. ..July 11, 1908
Subject to call after July 11, 1903.
SEWERS, ETC.—
5s, J&D, $25,000.....June 1, 1912
STREET BONDS—
5s, J&D, $25,000.....June 1, 1912
WATER BONDS.
5s, J&J, $90,000.....Jan. 1, 1906
5s, M&S, 18,000.....Mar. 1, 1911
4s, J&J, 27,000....July 1, 1906

LOANS— When Due.
WATER BONDS—(Con.)
4s, J&J, $20,000....July 1, 1907
STREET IMPROVEMENT.
Payable by special assessment.
6s, ... $28,056... ..1899-1904
TEMPORARY LOAN BONDS—
5s, ..., $11,600..... .....
Bonded debt Mar. 1, '99 . $265,000
Water debt (included)... 155,000
Spec. asst. debt (add'n'l). 28,056
Temporary loans (add'n'l) 11,600
Tax valuation 1898.....3,173,573
City tax (per $1,000) 1898..$12·30
Total tax (per $1,000) 1898 32·40
Population in 1890 was.....10,939
Population 1899 (est.).....13,000

INTEREST on the wharf bonds, on the special assessment bonds, and on the temporary loan bonds, is payable at the City Treasury; on all other bonds at the National Park Bank, N. Y. City.

JEFFERSON CO.—GEO. P. HARDER, Auditor.

County seat is Steubenville.

LOANS— When Due.
TURNPIKE BONDS—
5s, J&D, $115,000....June 1, 1902
5s, J&D, 116,500....June 1, 1910
Subject to call June 1, 1905
5s, J&D, $117,000....June 1, 1911
Subject to call June 1, 1899
5s, A&O, $75,000.....Apr. 1, 1913
Interest payable at County Treas.

Total debt Sept. 1, 1898 $423,500
Sinking fund..... 82,233
Net debt Sept. 1, 1898. 341,217
Tax valuation, real.....11,702,210
Tax valuation, pers'l... 5,991,940
Total valuation 1898...17,694,150
Assessment is 3/5 actual value.
Average tax (per $1,000) '97.$19·91
Population in 1890 was.....39,415

KENT.—This city is situated in Portage County.

LOANS— When Due.
IMP. AND PARK BONDS—
6s, M&S, $80,000.....1922

Total debt Sept. 1, 1898.. $80,000
Total valuation 1898....1,400,806
Tax rate (per $1,000) 1898.$23·40
Population in 1890 was.....3,501

These bonds have been repudiated by the City Council on the ground that they were illegally issued. The interest due September 1, 1896, was not paid.

KENTON.—C. W. FAULKNER, Clerk.

This city is in Hardin County.

LOANS— When Due.
REFUNDING BONDS—
4s, $58,000.....1907-1925
SEWER BONDS—
6s, A&O, $7,000.....1899-1902
STREET IMPROVEM'T BONDS—
6s, ..., $25,982.....1899-1903

WATER WORKS BONDS—
5s, ..., $84,000.....1900-1919
Total debt Feb. 4, 1899.. $174,982
Tax valuation 1898.....2,153,400
Total tax (per $1,000) 1898.$36·20
Tax valuation 1891....$1,827,170
Population in 1890 was.....5,557
Population in 1899 (est.).....8,500

LANCASTER.—This city is in Fairfield County.

LOANS— When Due.
CITY HALL BONDS—
6s, ..., $55,000.....1899 to 1904
($10,000 yearly).
FIRE IMPROVEMENT BONDS—
5s, ..., $9,000.....$2,000 yearly
STREET IMPROVEMENT BONDS—
6s, ..., $6,500.....$3,000 yearly
6s, ..., 7,350.....2,490 yearly
6s, ..., 6,135..... 906 yearly
6s, ..., 6,000.....1,000 yearly

STREET IMPROVEM'T B'DS—(Con.)
6s, ..., $19,000 .. .2,000 yearly
6s, ..., 1,080..... 180 yearly
WATER WORKS—
5s, ...$25,000.....$2,000 yearly
Bonded debt Sept. 1, '98. $89,000
Street imp't bonds (add'l) 46,065
Total valuation 1898....3,229,580
Assessment about 3/5 actual value.
Total tax (per $1,000) 1898.$22·10
Population in 1890 was.....7,555
Population in 1896 (estim'd) 9,000

The city owns its natural gas plant, from which is derived a net income of about $25,000 per annum.

LAWRENCE CO.—H. R. BROWN, Auditor.

County seat is Ironton.

LOANS— When Due.
BRIDGES, ETC.—
6s, M&S, $2,000 .....
REFUNDING BONDS—
5s, ..., $4,000.. $1,000 semi-an.
POOR BONDS—
6s, ..., $3,000..$1,000 semi-an.
5s, ..., 1,000..$1,000 semi-an.
TURNPIKE BONDS—
5s, M&S, $245,000..Sept. 1, '99-'23
($5,000 due semi-annually.)

Bonded debt Sept. 1, '97. $268,000
Tax valuation, real.....5,035,990
Tax valuation, personal. 2,280,899
Total valuation 1898....7,316,889
Assessment is ½ actual value.
Total tax (per $1,000).....$14·00
Population in 1890 was.....39,556
Population in 1880 was.....39,068
Population in 1896 (est.)...42,000

INTEREST on $50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LICKING CO.—WM. BELL, JR., Auditor.

County seat is Newark.

LOANS— When Due.
BRIDGE & ROAD REPAIR BONDS—
5s, J&J, $50,000... ..July 1, 1905
($10,000 due yearly) to July 1, 1908
BRIDGE BONDS—
6s, J&J, $5,000.....1899
COUNTY BUILDING BONDS—
6s, J&J, $54,400.....1899-1907

Total debt Feb. 1, 1899.. $131,000
Assessed val'n, real....15,851,250
Assessed val'n, pers'l... 6,925,893
Total valuation, 1898..22,777,143
Assessment about 65% actual val
State & co. tax (per $1,000) '98.$7·60
Population in 1890 was.....43,279
Population in 1899 (est.)...47,000

INTEREST is payable at Newark, Ohio.

LIMA.—{H. S. PROPHET, Mayor. {C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

LOANS— When Due.
MACHINE SHOP BONDS—
6s, A&O, $100,000....Apr. 1, 1900
PAVING BONDS—
6s, J&J, $8,000.....July 1, 1899
6s, J&J, 33,300..Jan. 1, '00 to '08
5s, ..., 68,600.....1899-1908
(Part yearly.)
6s, July, $3,000.. July 1, '99-'03
5s, J&J, 12,000.....1899-1908
(Various amounts every 6 months)
5s, J&J, $48,000..July, 1899-1908
($2,000 every J&J to 1903 inclus.; $3,000 ev'ry J&J from 1904 to '08.)
5s, J&J, $40,000.....1901-1910
($2,000 every 6 months J&J.)
5s, J&J, $40,000. July 1, 1899, to
($2,000 each J&J)....Jan. 1, 1909.

PAVING BONDS—(Con.)—
5s, J&J, $4,500 July, 1 08-1909
($2,000 due in 1908.)
WATER WORKS—
5s, M&S, $40,000....Mar. 1, 1906
($10,000 due y'rly) to Mar. 1, 1909
5s, M&S, $160,000....Mar. 1, 1910
5s, M&S, 138,000....Apr. 1, 1916
Bonded debt Dec. 19, '98. $672,100
Water debt (included).... 338,000
Floating debt..... 25,000
Total debt Dec. 19, 1898.. 697,000
School bonds (additional) 41,000
Assessed valuation 1898.7,588,000
Total tax (per $1,000) '98..$26·80
Assessm't about 2/3 actual value.
Population in 1890 was.....15,981
Population 1899 (est.).....23,000

OPTIONAL—One hundred and fifty thousand dollars of the water. works bonds due in 1910 are subject to call March 1, 1900.

INTEREST on the water bonds is payable by Winslow, Lanier & Co., N. Y.; on the machine shop bonds at First Nat. Bank of Lima; on the $18,000 of paving bonds by Kountze Bros., New York; and on the remaining bonds at the City Treasurer's office.

LOGAN.—This City is in Hocking County.

LOANS— When Due.
GAS, WATER & SEWER BONDS
6s, ..., $4,500.....Jan. 1, 1906
5s, J&D, 60,000.....1900-1929
($2,000 due yearly on June 1.)

Total debt Sept. 1, 1898.. $64,500
Tax valuation 1898..... 959,702
Total tax (per $1,000) '98..$34·64
Real valuation 1894.....2,500,000
Population in 1890 was.....3,119
Population 1895 (estimated).3,500

INTEREST is payable at the Western German Bank, Cincinnati, O.

LOGAN CO.—C. D. CAMPBELL, Auditor.

County seat is Bellefontaine.

LOANS— When Due.
DITCH BONDS—
6s, ..., $30,000 .....Part yearly
6s, J&J, 25,000.....1899 to 1903
BUILDINGS AND ROAD IMP'TS—
6s, ..., $15,000.....1899-1903
6s, ..., 4,000 1899-1900

Total debt Oct. 1, 1898.. $51,000
Tax valuation, real.....9,473,690
Tax valuation, personal. 3,952,680
Total valuation 1898...13,426,370
Population in 1890 was.....27,386

LORAIN.—{A. H. BABCOCK, Mayor. {G. A. RESEK, Clerk.

This city is in the county of the same name.

LOANS— When Due.
REFUNDING BONDS—
6s, ..., $5,000 .....1899 1903
($1,000 due yearly on Oct. 28.)
6s, ..., $30,000.....1903-1912
($3,000 due yearly on Aug. 1.)

IMPROVEMENT BONDS—
5s, J&J, $35,000.... July 15, 1918
($5,000 due yearly) to July 15, 1924
6s, ..., $52,000. Part due yearly
5s, ..., 100,000.....1914-1933
($5,000 due yearly on Sept. 15.)

LOANS— *When Due.*
IMPROVEMENT BONDS—(Con.)—
5s, J&J, $30,000.....July 15, 1925
($5,000 due yearly.) to July 15,'30
SEWER BONDS—
6s, ..., $41,000. Part due yearly
WATER-WORKS BONDS—
6s, ..., $15,000...Aug. 2, 1919
5s, ..., 90,000...Nov. 1, 1914
5s. ....., 125,000...Aug. 24, 1915

HIGHWAY BONDS—
5s, ..., $30,000.....
Total debt Feb. 1, 1899.. $523,000
Water debt (included)... 230,000
Spec. assess. bds. (incl.). 93,000
Tax valuation 1898.....2,647,113
Assessment about ⅓ actual value.
Tax rate (per $1,000) 1898.$31·50
Population in 1890 was..... 4,863
Population in 1899 (est.)...15,000

LORAIN CO.—G. H. LEWIS, County Auditor.

Elyria is the county seat.

LOANS— *When Due.*
CHILDREN'S HOME BONDS—
4½s, F&A, $35,000.Aug. 15, 1899 to Aug. 15, 1910
($2,000 due in 1899 and $3,000 yearly.)
BRIDGE BONDS—
4s, ...$175,000.Mar. 1, 1899, to
($5,000 every 6 mos.) Mar. 1, 1916

Bonded debt Oct. 21, '98. $210,000
Asses'd valuation, real.12,404,478
Asses'd valuation, per'l. 6,649,558
Total valuation 1898...19,054,034
Assessm't about 35% actual value.
State & Co. tax (per M) 1898 $7·50
Population in 1890 was....40,295
Population in 1898 (est.) ..60,000

INTEREST is payable at the County Treasurer's office.

LUCAS COUNTY.— { WM. M. GODFREY, Auditor. JOSEPH L. YOST, Treasurer.

County seat is Toledo.

LOANS— *When Due.*
ARMORY BONDS—
4½s, var., $73,000.....1941-1942
BRIDGE BONDS—
5s, ..., $10,000.....1900
BUILDING BONDS—
5s, M&N, $15,000.....1901
JAIL BONDS—
5s, J&D, $50,000.....June 1, 1900
CHILDREN'S HOME—
5s, F&A, $63,000.....1899
($7,000 due yearly) to 1907
5s, ... 12,000.....1908
4½s, ... 5,000.....1894
4½s, ... 10,000.....1905-1906
COURT-HOUSE—
4s, M&S, $500,000*.....1944
Subject to call 1924.
DITCH BONDS—
5s, M&N, $4,535.....1899
5s, M&N, 12,912..... 1899-1901

GENERAL BONDS—
4½s, M&S, $20,000..... .1903
($4,000 due yearly) to 1907
ROAD BONDS—
5s, ..., $52,000...1899-1906
5s, M&S, 15,000.....1911
4½s, ... 25,000.....1901
($5,000 due yearly) to 1905
4½s, ... 25,000.....1907
($5,000 due yearly) to 1911
4½s, ..., $30,500.....1899-1908
(Various amounts yearly.)
DITCH REDEMPTION BONDS—
5s, M&N, $2,000.....1899-1901
Interest payable at Co. Treasury.
Total debt Feb. 10, '99. $922,447
Tax valuation, real.... 43,570,020
Tax valuation, person'l.14,903,860
Total valuation 1898...58,473,880
Real valuation about..130,000,000
State and co. tax (per M.) '98 .$8·70
Population in 1890 was...102,296
Population '98 (estimated).143,000

* $220,000 coupon; $280,000 registered.

MADISON COUNTY.—W. D. WILSON, Aud.

County seat is London.

LOANS— *When Due.*
CHILDREN'S HOME BONDS—
6s, ..., $23,000, part y'rly to 1911
COURT HOUSE AND JAIL—
6s, ..., $110,000, part yrly to 1906
DITCH IMPROVEMENT—
6s, ..., $29,729, part y'rly to 1904
5s, F&A, 8,680, part ½ y'ly to '09

ROAD IMPROVEMENT—
6s, ..., $8,680, part y'rly to 1901
6s, M&N, 17,200.....1899-1903
($1,720 due each M&N.)
Total debt Sept. 1, 1898. $171,409
Cash on hand Sept. 1, '98. 25,607
Net debt Sept. 1, 1898.. 145,802
Tax valuation 1898....13,063,830
Population in 1890 was.....20,050

Ditch and road improvement bonds payable by special assessment.

MADISONVILLE.—BENNETT CARTER, Clerk.

Madisonville is in Hamilton County.

LOANS— *When Due.*
ELECTRIC-LIGHT AND WATER-WORKS BONDS—
5s, ..., $15,000.....1923
5s, ..., 10,000.....1924
STREET IMPROV. BONDS—
6s, ..., $46,975...Part due y'rly
ASSESSMENT BONDS—
6s, M, $6,694 20.....1899 to 1907
($743 80 annually.)
SUBWAY BONDS—
4½s, M&N, $11,500..Nov. 1, 1928
(Subject to call after 1918.)

TOWN HALL BONDS—
6s, ..., $5,500 .....$500 ann.
5s, ..., 4,000..... 1910
SCHOOL BONDS—
5s, J&D, $2,500..June 30,'01 to'05
($500 due yearly.)
5s, ..., 6,000.....1925
WATER-WORKS BONDS—
5s, ..., $15,000.....1922
4½s, ..., 15,000.....1922
Bonded debt Sept. 1, '98..$126,718
Tax valuation 1897..... 912,340
Total tax (per $1,000) '99...$31·34
Population in 1890 was.....2,214

MAHONING CO.—C. F. BRENNER, Auditor.

County seat is Youngstown.

LOANS— *When Due.*
BRIDGE BONDS—
5s, M&S, $47,500.....1900 to 1909
($5,000 annually.)
4½s, M&S, $90,000...Sept. 1, 1900
($5,000 yearly) to Sept. 1, 1917.
4½s, M&S, 185,000..1899 to 1917
($5,000 to 1909, $15,000 to 1915, $20,000 to 1916, $25,000 in '17.)
COUNTY & ROAD BONDS—
5s, Sept., $50,500.....Sept., 1900
POOR BONDS—
5s. Sept., $5,000.....Sept., 1899
ROAD BONDS—
5s, Sept., $8,000.....Sept., 1906

INFIRMARY BONDS—
5s, M&S, $87,500.....1901 to 1917
($5,000 in 1901 and $5,000 annually thereafter.)
4½s, M&S, $54,000..Sept. 1, 1900
($3,000 due yearly.) to Sept. 1, '17
Int. payable at Youngstown, O.
Total debt Dec. 1, 1898. $530,000
Tax valuation, real....17,777,130
Tax valuation, pers'l.... 7,515,850
Total valuation 1898...25,292,980
Assessm't about ½ actual value.
Population in 1890 was.....55,979
Population 1899 (est.).....70,000

MANSFIELD.— { HUNTINGTON BROWN, Mayor. F. M. REMY, City Clerk.

This city is in Richland County.

LOANS— *When Due.*
GENERAL IMPROVEM'T BONDS—
6s, Nov., $12,000.Nov. 1,'99 to '02
STREET IMPROVEMENT BONDS—
6s, ..., $50,600.....1899 to 1902
6s, ann., 24,450..June 1899-1903
6s, ann., 19,700..July..1899-1903
6s, ann., 10,000..Aug..1899-1903
WATER-WORKS BONDS—
5s, July, $30,000..July 1,'99-1904
5s, A&O, 17,000.Oct.23,1899-1915
($1,000 due yearly on Oct. 23.)

DEBT EXTENSION BONDS—
6s, ..., $10,000.....Dec. 1, 1899
Interest is payable at City Treas'y
Total debt Feb. 1, 1899. $173,750
Water debt (included).. 47,000
Tax valuation, real..... 4,629,960
Tax valuation, personal 2,167,530
Total valuation 1898... 6,797,490
Assessment about ½ actual value.
Total tax (per $1,000) '98 ..$29·50
Population in 1890 was.....13,473
Population in 1898.....17,934

MARIETTA.—Marietta is in Washington County.

LOANS— *When Due.*
CITY HALL IMPROVEMENT—
5s, F&A, $3,000.....1899-1904
($500 due yearly on Aug 1.)
These are owned by sinking fund.
VILLAGE OF HARMON—
6s, J&J, $8,000.....$500 semi-an.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, F&A, $74,000.....Aug., 1912
STREET IMP. & ELEC. L'T BONDS—
4½s, M&S, $12,000....Mar. & Sept.
($500 due semi-annually.)
5s, ..., $15,000..... 1927

LOANS. *When Due.*
PAVING AND SEWERS—
5s, F&A, $20,000.....Aug., 1912
5s, J&D, 20,000.....June, 1913
5s, F&A, 11,000.....Aug., 1899
($1,000 due yearly.)
5s, ..., $15,000.....1906-1926
5s, s. a., 5,000..... Aug. 1, 1927
(Subject to call after 1907.)
WATER WORKS BONDS—
5s, J&D, $10,000.June,'02 to '12
4½s, A&O, 90,000.Oct.,'99 to '19
4½s, M&S, 10,000.....Sept., 1921

SPECIAL ASSESSMENT BONDS—
6s, semi-an., $94,678.1899 to 1907
(Part due semi-annually.)
Interest is payable in Marietta.
Bonded debt Sept. 1, '98.. $421,678
Special assess. b'ds (incl.) 94,678
Sinking fund..... 26,938
Net debt Sept. 1, 1898.... 394,740
Tax valuation 1898.....4,221,269
Assessment about ½ actual value.
Total tax (per $1,000) '98....$28·50
Population in 1890 was.....8,273
Population 1897 (est.).....15,000

MARION.—This city is in Marion County.

LOANS— *When Due.*
STREET IMPROVEMENT BONDS—
6s & 5s, $334,713 ... Sept. 1, 1917
Bonded debt Sept. 1,'98. $334,713
Cash on hand..... 37,545

Tax valuation 1898.... $4,603,110
Real valuation 1894....12,000,000
Total tax (per $1,000) 1898. $27·60
Population in 1894 was.... 10,297
Population in 1890 was.... 8,327

INTEREST on the street imp't bonds is payable at the City Treasury.

MASSILLON — { TOBIAS SCHOTT, Mayor. J. C. HARING, City Clerk.

This city is in Stark County.

LOANS— *When Due.*
PUBLIC LIBRARY BONDS—
6s, Apr., $4,000 ...April, 1899-'14
SEWER BONDS—
6s, M&N, $1,200....Nov., 1899-'03
STREET IMPROVEMENT BONDS—
6s, J&J, $4,318.....Jan. 1, 1899
(Part due ev'y 6 m's) to July 1, 1906
GENERAL IMPROVEMENT—
6s, ... $88,720.....to 1911

Total debt Mar. 15, 1898 $91,200
Floating debt..... 3,800
Total debt..... 95,000
Cash assets.. 7,600
Net debt Mar. 15, 1898.. 87,400
Tax valuation 1898.....4,014,590
Total tax (per $1,000) 1898.$28·90
Population in 1890 was....10,092
Population in 1898 (est.)...13,000

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

LOANS— *When Due.*
BRIDGE BONDS—
5s, ... $4,000.....1899 to 1902
DEFICIENCY BONDS—
5s, ... $16,000....1906 to 1916
FUNDING BONDS—
4½s, J&D, $35,000.....1917

JAIL BONDS—
5s, ... $21,000 ....1899 to 1902
Bonded debt Feb. 1, '99. $76,000
Tax valuation 1898.....6,321,286
State and Co. tax (per M) '98.$11·90
Population in 1890 was.....29,813
Population in 1895 (est.)...38,000

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

LOANS—
BRIDGE BONDS—
6s, J&J..... $3,000
COUNTY FAIR BONDS—
6s, J&J..... $8,000
DITCH BONDS—
6s, J&J.....$17,500
6s, M&S, $2,500..Sept. 1, 1900-'04
ROAD IMPROVEM'T BONDS—
6s, J&J..... $63,500
6s, M&S, $5,000..Sept. 1, 1899-'08

PIKE REPAIR BONDS—
6s, J&J..... $9,000
Interest payable at Co. Treasury.
Total debt Mar. 1, 1899.. $106,000
Tax valuation, real.....6,040,560
Tax valuation, person'l..2,768,990
Total valuation, 1898....8,809,550
Assessment is ⅓ actual value.
Total tax (per $1,000)..... 11·00
Population in 1890 was.....27,220
Population in 1898 (est.) ...32,000

MIAMI COUNTY.—J. T. BARTMESS, Auditor

County seat is Troy.

LOANS. *When Due.*
COURT HOUSE BONDS—
6s, ..., $185,000.....1907
DITCH BONDS—
6s, J&J, $11,000.....1899-1900
(Part every J&J.)
5s, ..., $6,000.....1901
BRIDGE BONDS—
5s, J&J, $38,000.....July 1, 1899
($2,000 every 6 mos.) to July 1, '08
PIKE BONDS—
6s, ..., $2,200.....July 1, 1900

Interest payable at Treas. office.
Total debt Sept. 1, '98... $244,200
Tax valuation, real.....15,148,470
Tax valuat'n, personal. 6,721,506
Total valuation 1898...21,869,976
Assessment is ½ actual value.
State tax (per $1,000).....$2·84
County tax (per $1,000) '98.. 6·70
Population in 1890 was.... 39,754
Population in 1897 (est.).. 45,000

MIAMISBURG.— { A. R. STOCKER, Mayor. A. C. SCHELL, Clerk.

Located in Montgomery County.

LOANS— *4 mt. Outst'd'g.*
Electric-light 5s, 1910.....$8,800
Fire and light imp. 5s, 1902 2,000
General improvement 5s...35,000
Street imp. 6s, 1899-'07... 8,256
Total debt Mar. 1, 1899.....54,056

Tax valuation, real..... $820,670
Tax valuation, pers'l....1,109,530
Total valuation 1898....1,930,200
Tax rate (per $1,000) 1898. $22·80
Population in 1890 was.....2,952
Population in 1897 (est.).....3,600

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

MIDDLEPORT.— { JAMES H. WILLIAMS, Mayor. E. P. CARTWRIGHT, CLERK.

This village is situated in Meigs County.

LOANS— *When Due.*
FUNDING BONDS—
4s, ... $7,000.....
SEWER BONDS—
6s, M&S, $15,000.Sept. 15, '99-'13
6s, M&S, 30,000.Sept. 15, '00-'14

Interest payable at Middleport.
Bonded debt Mar. 1, '99...$52,000
Total valuation 1898.....624,000
Assessment about ½ actual value.
Tax rate (per $1,000) '98...$34·60
Population in 1890 was.....3,211

MIDDLETOWN.—HENRY ERB, Treasurer.

This city is in Butler County.

LOANS— *When Due.*
PAVING BONDS—
5s, M&S, $7,414 65... Mar. 30, '00
($823 85 due y'rly) to Mar. 30, '08
Water 5s, $79,500.....1899
Sewer 5s, 46,000, part y'rly

Bonded debt Sept. 1, '98..$115,500
Cash on hand..... 9,280
Net debt Sept. 1, 1898.... 106,220
Tax valuation 1898.....4,312,045
Total tax (per $1,000) 1898.$26·50
Population in 1890 was..... 7,681
Population in 1897 (est.)...10,000

MONTGOMERY CO.—ALFRED G. FREIGHT, Auditor. County seat is Dayton.

LOANS— *When Due.*
BRIDGE BONDS—
5½s, ..., $35,000....Sept. 1, 1900
4s, M&S, 71,000 .. Sept. 1, 1901
($18,000 due y'rly) to Sept 1, 1904
BUILDING BONDS—
5s, M&S, $5,000....Sept. 1, 1899
COUNTY DEFICIENCY—
5s, M&S, $20,000....Sept. 1, 1900

Total debt Sept. 1, '98.. $131,000
Tax valuation, real.....46,181,760
Tax valuation, personal.17,410,540
Total valuation 1898...63,592,300
Assessment is ⅗ actual value.
State tax (per $1,000) 1897..$2·84
County tax (per $1,000) '97.. 3·70
Population in 1890 was...100,852
Population in 1898 (est.)..150,000

MT. VERNON.—{L. M. HUNT, Mayor. H. J. SANDUSEN, City Clerk.

This city is in Knox County.

LOANS— *When Due.*

DEFICIENCY BONDS—
6s, J&J, $3,000.....1899 to 1902
($1,000 due yearly.)

PAVING BONDS—
6s, Sept., $17,500 ....1899 to 1902
($4,500 due yearly.)

SEWER BONDS—
6s, Oct., $8,000...$1,000 due y'rly
6s, ..., 7,125...July, 1899-1908
($375 each J & J.)

STREET IMPROVEMENT—
6s, ..., $3,800.....1899-1916

WATER BONDS—
6s, J&J, $24,000.....Jan. 1, 1902
Subject to call.
6s, ... $15,000.....July 1, 1901
Interest is payable at City Treas'y.
Total debt Sept. 9, '98... $72,000
Tax valuation 1898.....2,462,415
Assessment is abt. ½ actual value.
Total tax (per $1,000) 1898.$28·50
Population in 1898 (est.)....8,000

MUSKINGUM CO.—J. L. STARKEY, Auditor.

County seat is Zanesville.

Bonded debt Feb. 4,'99 $438,000	Asses'd valuation '98..$2[illegible],090,094
(Interest at 5 per cent.)	Real valuation (est.).. 35,000,000
Floating debt 25,000	State & Co. tax (per M) '98..$9·30
Total debt Feb. 4, 1899 463,000	Population in 1890 was. ...51,210
Sinking fund..... 17,000	Population in 1899 (est.)...60,000
Net debt Feb. 4, 1899.. 446,000	

NELSONVILLE—JAMES SHARP, Clerk.

This village is in Athens County.

LOANS— *When Due.*

6s, F&A, $7,000 .....1899 to 1909
($350 each F&A.)

WATER WORKS & SEWERAGE—
6s, ..., $60,000....Sept. 1, 1924
Total debt Sept. 1, 1898.. $60,000

Tax valuation 1898..... $796,040
Real valuation (est.)..... 4,000,000
Total tax (per $1,000) 1898.$43·00
Population in 1890 was.....4,558
Population in 1880 was.....3,095
Population 1893 (estimated).5,382

NEWARK.—County seat of Licking County.

LOANS—
NAME AND PURPOSE. *When Due.*

ENCAMPMENT BONDS—
6s, ... $4,000..... 1899-1902

REFUNDING LIGHT BONDS—
5s, ... $34,000 1899-1932

PAVING BONDS—
6s, ... $1,000..... 1899-1900
5s, ... 5,000..... 1898-1901
5s, ... 44,000..... 1899-1902
5s, ... 4,500..... 1899-1904
5s, ... 33,299..... 1898-1905

SEWER BONDS—
5s, ... $5,000..... 1898-1900
5s, ... $29,000..... 1900-1905

REFUNDING BONDS—
5s, ... $25,000.....Aug. 1, 1901
5s, ... 16,000.....Jan. 1, 1906

REFUNDING SEWER BONDS—
5s, ... $6,000..... 1899-1904
5s, Jan., 20,000.....Jan.16,1900
Total debt Sept. 1, 1898. $224,500
Sinking funds, &c 5,974
Net debt Sept. 1, 1898... 218,526
Total valuation 1898....6,027,803
Tax rate (per $1,000) 1898.$28·20
Population in 1890 was....14,270

PAR VALUE OF BONDS.—The City Prison bonds and $18,000 of the refunding bonds are for $500 each; all other bonds are for $1,000.

INTEREST on all bonds is payable at the City Treasury, Newark, O.

NEW PHILADELPHIA.—{D. KORNS, Mayor. I. A. CORRELL, Clerk

This city is in Tuscarawas County.

LOANS— *When Due.*

PAVING BONDS—
6s, ..., $6,858.....1904

CEMETERY BONDS—
6s, J&J, $6,000..Jan. 1, 1905-'07

GENERAL IMPROVEMENT—
6s, J&J, $6,000..Jan., 1899-1903
6s, M&N, 15,000..May 1, 1905-'13
5½s, M&N 18,000...Nov. 1, 1899-'04

SEWER BONDS—
6s, A&O, $32,000.Apr. 1, 1899-'14
Bonded debt Jan. 1, '99.. $83,858
Tax valuation, real.....1,290,910
Tax valuation, personal. 502,730
Total valuation 1898....1,793,640
Assessment ½ to ½ actual value.
Total tax (per $1,000)'98...$30·80
Population in 1890 was.....4,456
Population 1899 (est.).....6,000

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, Ohio; on improvement bonds of 1897-1903, at Cleveland, Ohio; on remaining bonds at New York.

NILES.—{LEONARD HOLLOWAY, Mayor. JOHN L. MCDERMOTT, City Clerk.

This city is in Trumbull County.

Sewer bonds..... $12,000	Tax valuation 1898.....$1,320,000
Miscellaneous bonds.... 11,000	Total tax (per $1,000) 1898.$31·80
Imp't bonds (about)..... 18,000	Population in 1890 was.....4,289
Water debt (additional).. 70,000	Population 1899 (local est.)..8,000
Tot. debt Mar. 6,'99 (abt.) 104,600	

NORWOOD.—W. E. WICHGAR, Clerk.

This village is in Hamilton County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS, 1895—
5s, semi-an., $28,000 ...1899-1926
($1,000 due yearly on Oct. 1.)

EXTENSION BONDS—
6s, ..., $25,568.....Oct. 1, 1906

FIRE AND GEN. PURPOSE, 1894—
5s, ..., $25,000.....Aug. 15, 1914

GEN. PURPOSE BONDS, '92-4-5—
5½s, ... , $1,000.....1899
5½s, ..., 5,000.....Mar. 1, 1899
5s, ..., 25,000.....Sept. 1, 1915

STREET IMPROVEMENT BONDS—
6s, ..., $3,306.....1899 1908
6s, ..., 5,686.....1898-1907
5s, ..., 20,000.....Nov. 15, 1917
6s, ..., 11,490.....1899-'08

PUBLIC BUILDING BONDS, 1890—
5s, ..., $1,800.....July 1, 1901

SIDEWALK BONDS—
5s, ..., $61,000.....1897-1925
5s, ..., 3,000.....Oct. 1, 1908

SEWER BONDS—
6s, ..., $31,487.....1899-1908

REFUNDING BONDS—
5s, , $24,293.....Sept. 1, 1908

WATER WORKS BONDS, 1893-4—
5½s, ..., $71,500.$3,500 due y'rly
5s, ..., 40,000..... 1897-1914
4½s, ..., 15,000.....Mar. 1, 1915
5s, ... 5,000.....Sept. 1, 1917
Bonded debt Sept. 1,'98..$717,310
Tax valuation 1897.....2,625,710
Total tax (per $1,000) '98..$29·04
Population of towns'p 1890. 8,422

OBERLIN.—This village is in Lorain County.

LOANS— *When Due.*

DISTRICT SEWER BONDS, 1893—
6s, ann., $5,000.....July 1, 1899
6s, ann., 1,300.....July 1, '98-'02

PAVING BONDS, 1895-1897—
6s, s.-an., $15,000..Aug. 15,'98-'03
6s, F&A, 4,000.. 1899-1904

SEWERAGE & DRAINAGE, 1892—
4½s, semi-an., $11,000.June 13,'12
Subject to call at any time.
6s, F&A, $1,900.....1899-1904

WATER WORKS, 1886-'93-'95—
5s, A&O, $48,000.....Aug. 1, 1916

WATER-WORKS BONDS—(Con.)
5s, ..., $1,000.....May 15, 1903
5½s, A&O, 3,000.....1899-1901
($1,000 yearly on June 1.)
Total debt Sept. 1, 1898. $89,000
Water debt (included)... 51,000
Sinking funds..... 4,039
Net debt Sept. 1, 1898... 84,961
Tax valuation 1898.....1,293,103
Assessment about ⅗ actu.. value.
Total tax (per $1,000) '98..$28·20
Population in 1890 was.....4,376
Population in 1895 (est.).....4,500

OTTAWA.—F. H. ROTHMAN, Clerk.

This township is in Putnam County.

LOANS— *When Due.*
5s, ..., $43,000.....1899-1901
Total debt Feb. 20, 1899...$43,000
Sinking fund assets..... 2,132

Tax valuation 1898....$1,372,073
Tax rate (per $1,000) 1898.$31·89
Population in 1890 was.....3,381
Population in 1899 (est.)....3,700

OTTAWA COUNTY—E. A. POWERS, Auditor.

The county seat is Port Clinton.

LOANS— *When Due.*

Bridge 6s, 1899-1917 .....$42,000	Total debt Sept. 1, 1898. $134,000
Court House 5s, 1898-'18. 50,000	Assessed valuat'n 1898..7,331,558
Ditch 6s, 1899.. 1,000	Assessment ½ actual value.
Creek 6s, 1899-1902..... 40,000	State and Co. tax (per M)'97.$9.00
River 6s, 1901..... 1,500	Population 1890.....21,974
	Population 1898 (est.).....23,500

PAULDING CO.—FLOYD ATWILL, Auditor.

County seat is Paulding.

LOANS— *When Due.*

BRIDGE AND JAIL BONDS—
5s, Feb., $13,000.....Feb. 1, 1907

COURT HOUSE BONDS—
5s, Feb., $20,000.....Feb. 1, 1904

DITCH AND ROAD BONDS—
5s & 6s, $76,000.....1903
5s, ..., 74,200.....1899-1905
5s, ..., 39,000.....1900-1906

EXPENSE AND POOR—
5s, Feb., $19,000.....Feb. 1, 1900
Total debt March, 1899 $190,161
Total valuation 1898....4,898,957
Assessment about ⅓ actual value.
County tax (per $1,000) '98.$16·66
Population in 1890 was....25,932
Population in 1897 was....28,000

PERRYSBURG.—T. M. FRANEY, Corporation Clerk.—This village is in Wood County.

LOANS— *When Due.*

NATURAL GAS BONDS—
6s, ..., $21,000..... 1899-1911
($2,000 yearly).

REFUNDING BONDS—
4s, F&A, $5,500....Aug. 15, 1913
Interest payable in New York.

LIBRARY ENDOWMENT—
4s, M&S, $15,000.....Sept. 1, 1917

Interest payable at Perrysburg.
Bonded debt Feb. 1, '99...$41,500
Assessed valuation 1898..32[illegible],000
Assessment about ⅖ actual value.
Tax rate (per M.) '98..... $38·80
Population 1890..... 1,747
Population 1897 (est.)..... 2,000

PICKAWAY CO.—B. F. YATES, Auditor.

County seat is Circleville.

LOANS— *When Due.*

BRIDGE BONDS—
6s, M&S, $9,710.....Sept. 1, 1900

COUNTY BONDS—
6s, ..., $12,420 1899-1904

COURT HOUSE BONDS—
6s, M&S, $116,390 ...Sept. 1, 1907

JAIL BONDS—
6s, M&S, $19,460.....Sept. 1, 1907

PIKE BONDS—
6s, M&S, 7,690.....Sept. 1, 1900

Total debt Sept. 1, '98.. $165,670
Sinking funds..... 12,011
Tax valuation, real.....11,929,230
Tax valuation, personal.4,274,493
Total valuation, 1898..16,203,723
Assessment about ⅔ actual value.
Total tax rate (per $1,000)..$8·64
Population in 1890 was.....26,959
Population in 1897 (est.)....27,000

INTEREST is payable at Treasurer's Office.

PIKE CO.—PHILIP P. HAMMON, Auditor.

County seat is Waverly.

LOANS— *When Due.*

Turnpike 6s, $54,000 ...1899-1903	Tax valuation, personal$1,168,335
Total debt Sept. 1, 1898. $55,700	Total valuation 1898... 3,863,155
Sinking fund assets..... 15,562	Assessment is ½ actual value.
Net debt Sept. 1, 1898... 40,138	Tax rate (per $1,000).....$24·00
Tax valuation, real.....2,694,820	Population in 1890 was.... 17,482
	Population in 1896 about.. 18,000

OPTIONAL.—Several of the turnpike bonds are optional.

INTEREST on bonds due 1902 is payable at Co. Treasurer's office.

PIQUA.—SETH MCCOLLOCH, Clerk.

This city is in Miami County.

LOANS— *When Due.*

4s, ..., $40,000.....

IMP. & REFUNDING BONDS—
6s, ..., $132,400.....1909

SCHOOL BONDS—
6s & 5s, ..., $84,000..1910-1913
5s, F&A, 15,000.Aug. 1, 1913

STREET IMPROVEMENT—
5s, ..., $120,000.....1905

WATER-WORKS BONDS—
6s, M&S, $150,000....Sept. 1, 1899
5s, J&J, 65,000....July 1, 1905

WATER-WORKS BONDS—(Con.)
5s, M&S, $50,000....Sept. 1, 1909
5s, F&A, 11,500....Aug. 1, 1911
Interest payable in New York.
Total debt Feb. 1, 1899.. $568,900
School bonds (addition'l) 99,000
Tax valuation 1898 4,691,300
Assessm't is about ½ actual value.
Total tax (per $1,000) '98..$30·60
Population in 1890 was.....9,090
Population in 1898 (est.)..15,000

POMEROY.—ABE A. MASSAR, Clerk.

Pomeroy is in Meigs County.

LOANS— *When Due.*

STREET PAVING BONDS—
5s, ..., $5,814...Sept., 1899-1907
($342 due each M&S.)
5s, ..., $11,000..Sept., 1899-1909
($500 every M&S.)

REFUNDING BONDS—
4½s, M&S, $7,000....Sept. 1, 1917
6s, M&S, 8,000....Sept. 1, 1904
6s, M&S, 8,000....Sept. 1, 1908
6s, M&S, 93,000....Sept. 1, 1914
6s, M&S, 6,000....Sept. 1, 1915

LOANS— *When Due.*

REFUNDING BONDS—(Con.)
6s, M&S, $6,000....Sept. 1, 1916
5s, M&S, 4,000....Sept. 1, 1907
5s, M&S, 24,000....Sept. 1, 1917
4½s, M&S, 7,000....Sept. 1, 1918
Total debt Feb. 1, 1899...$169,156
Tax valuation 1898.....1,128,545
Assessment about ½ actual value.
Total tax (per $1,000) '98..$33·60
Population in 1890 was.....4,726
Population in 1899 (est.)....6,000

INTEREST on the 5% refunding bonds due 1907 and on the street paving bonds is payable at Pomeroy; on all others in New York.

PORT CLINTON.—GEO. F. MEYER, JR., Clerk.

This village is in Ottawa County.

LOANS— *When Due.*

EMERGENCY BONDS—
5s, M&S, $1,400..March 1, 1900, to
($200 each M&S) March 1, 1903

WATER-WORKS AND STREET IMPROVEMENT—
5s & 6s, $77,770.....To 1929

Total debt Sept. 1, 1898. $77,770
Tax valuation 1898..... 473,478
Real valuation (est.) 1,400,000
Total tax (per $1,000) 1898 $33·40
Population in 1890 was.....2,049
Population in 1894 (est.)....3,000

PORTSMOUTH.—Portsmouth is the county seat of Scioto County.

LOANS— *When Due.*

CITY BONDS—
5s, ..., $45,000..... Aug. 1, 1899
($5,000 due yearly) to Aug. 1, 1907.
5s, ..., $20,000.....June 1, 1916

REFUNDING BONDS—
5s, M&N, $20,000....June 27, 1918

REFUNDING SEWER BONDS—
4s, ..., $15,000.....Aug. 1, 1917
5s, ..., 35,000.....July 1, 1923

STREET IMPROVEMENT BONDS—
6s, ..., $21,000.....May 1, 1899
($7,000 due yearly) to May 1, 1901.
5s, ..., $12,400....Sept 1, 1899
($3,100 due yearly) to Sept. 1, 1902

LOANS— *When Due.*

WATER WORKS—
5s, ..., $33,000....May 1, 1906
4s, M&N, 50,000.....May 1, 1901
4s, M&N, 50,000.....May 1, 1906
4s, M&N, 50,000.....May 1, 1916
Interest payable in New York.
Bonded debt Sept. 1, '98. $351,400
Water debt (included).... 183,000
Tax valuation, 1898.....5,156,590
Assessment about ⅗ actual value.
Total tax (per $1,000) 1898.$30·00
Population in 1890 was.... 12,394
Population in 1898 (est.)... 17,000

PREBLE COUNTY.—W. A. EIDSON, Auditor.

Eaton is the county seat.

LOANS— *When Due.*

BRIDGE AND BUILDING BONDS—
6s, semi-ann., $42,000 .....
DITCH AND ROAD BONDS—
6s, semi-ann., $16,000 .....
6s, semi-ann., 2,300 .....
6s, $4,000 1899-1902
Bonded debt Sept. 1, '98..$60,000

Assessed valuat'n real..$9,934,200
Assessed valuat'n, per. 5,251,533
Total valuation 1898..15,185,733
Assessm't about 75% actual value.
State & Co. tax rate(p.M.)'98.$7·80
Population in 1890 was....23,421
Population in 1898 (est.)...23,000

INTEREST is payable at County Treasurer's office.

PUTNAM COUNTY.—J. C. JONES, Auditor.

County seat is Ottawa.

LOANS— *When Due.*

JAIL BONDS—
5s, semi-an., $20,000. July 18, '99
($4,000 due yearly) to July 18, 1903
DITCH IMPROVEMENT—
5s & 6s, $33,989.....1897-1911
FUNDING BONDS—
5s, M&N, $10,000.....May 1, 1904
ROAD IMPROVEMENT—
5s & 6s, $54,296.....1898-1911

Total debt Sept. 1, '98... $118,285
Tax valuation, real..... 7,357,075
Tax valuation, personal 2,700,116
Total valuation, 1898..10,057,191
Assessment is ⅔ actual value.
Total tax (per $1,000) '97..$10·04
Population in 1890 was....30,188
Population in 1880 was....23,713
Population in 1896 (est.)...31,180

RAVENNA.—Ravenna is situated in Portage County.

LOANS— *When Due.*

STREET IMPROVEMENT—
6s, F&A, $14,080.....Aug., 1899
$704 due each F&A) to Feb., 1909
PARK IMPROVEMENT BONDS—
6s, J&D, $100,000.....1902
($5,000 due yearly) to 1921
WATER WORKS EXTENS. BONDS—
6s, J&D, $2,000.....1899
($1,000 due yearly) to 1900
WATER WORKS CONSTRUC. B'DS—
5s, M&S, $60,000....Mar. 15, 1900
($4,000 yearly) to Mar. 15, 1914

Bonded debt Feb. 1, '98..$171,000
Water debt (included)... 71,000
Sinking fund..... 2,900
Net debt Feb. 1, 1898.... 168,100
Tax valuation, real.....1,067,220
Tax valuation, personal. 770,392
Total valuation 1897....1,837,612
Assessment is ⅔ actual value.
Total tax (per $1,000) '97..$24·60
Population in 1890 was.....3,417

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension and street improvement bonds in Ravenna.

RIDGE TOWNSHIP.—J. R. MORRIS, Clerk.

This township is in Van Wert County.

LOANS— *When Due.*

ROAD BONDS—
5s, A&O, $100,000.....1903-1918
Total debt Feb. 1, 1899.. $100,000

Tax valuation 1897.....$464,110
Total tax (per $1,000) 1897.$26·70
Population in 1890 was.....1,627
Population in 1880 was.....1,587

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

LOANS. *When Due*

COUNTY BONDS—
6s, ..., $15,000 1899-1900
6s, ..., 28,000.....Jan. 15, 1901
($5,000 each J&J) to July 15, 1903
Bonded debt March 1, '99..$43,000

Floating debt..... $42,000
Total debt March 1, 1899. 85,000
Tax valuation 1898....18,140,653
State & Co. tax (per M) '98.. $8·84
Population in 1890 was....39,454
Population 1894 (estim't'd).40,000

SALEM.—{J. D. FOUNTAIN, Mayor. GEO. HOLMES, Clerk.

This city is in Columbiana County. The railroad-aid bonds have been declared unconstitutional but are included in the total debt.

LOANS— *When Due.*

STREET BONDS—
6s, Aug., $4,000. .. Aug. 14, 1899
6s, Nov., $500.....Part yearly
6s, May, $1,500 ..May 16, 1899
6s, .. , $3,950.....1899 to 1907
($550 due yearly.)
6s, ..., $2,500 1899-1903
($500 annually.)
5s, $44,800.....1899-1918
6s, 2,015.....1899-1908
6s, 5,047.....Sept. 1899-1908
SIDEWALK BONDS—
6s, ... , $500.... 1899
SPECIAL ASSESSMENT BONDS—
....., ..., $15,000 .. Due yearly
SCHOOL BONDS—
6s, M&S, $6,000.. 1899 to 1900
($2,000 due yearly.)
5s, J& D, $5,700.June 15,'01 to '20

LOANS— *When Due*

SEWER BONDS—
6s, ..., $1,714·80.....1899-1902
($428·70 annually.)
6s, ..., $13,680.....1899-1907
($1,520 yearly.)
6s, ..., $2,078 1899-1902
($519·50 yearly.)
6s, ..., $2,900.....1899-1908
($290 yearly on Apr. 1)
RAILROAD AID—
6s, M&S, $125,000.....1918
Subject to call after Sept. 1, 1896.
Total debt Mar. 15, '99. $213,564
Tax valuation 1898 $2,541,500
Assessment about ⅓ actual value.
Total tax (per $1,000) '98.. $29·60
Population in 1890 was..... 5,780
Population in 1880 was.... 4,041
Population 1899 (estimated).8,000

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{CHRISTIAN ZIMMERMAN, Mayor. A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay. [$10,000 refunding water bonds will be sold April 29.]

LOANS— *When Due.*

DOCK IMPROVEM'T BONDS—
5s, F&A. $26,000....Aug. 1, 1899
($2,000 due yearly) to Aug. 1, 1911
5s, F&A. $45,000....Aug. 1, 1912
($9,000 due yearly) to Aug. 1, 1926
GENERAL REFUNDING BONDS—
5s, ..., $60,000.....1899-1910
5s, ..., 7,500.....1901-1911
5s, ..., 18,000 1903-1908
4½s, A&O, 17,000 ....1905 & 1912
MARKET HOUSE BONDS—
5s, ..., $2,000.....1899
SEWER BONDS—
5s, ..., $72,700 .....various
5s, ..., 18,000....May 1, 1899
($3,000 due yearly) to May 1, 1904
STREET PAVING BONDS—
5s, ..., $158,500 .....various
5s, ..., 2,500 1899-1908

LOANS— *When Due.*

STREET PAVING BONDS—(CON.)—
4½s, M&N, $30,000... May 1, 1900
($6,000 due yearly to May 1, 1904
4s, M&S, $50,000.March 1, 1901 to
($5,000 due yearly) March 1, 1910
WATER BONDS—
5s, A&O, $60,000....Apr. 15, 1900
($10,000 due y'rly) to Apr. 15, 1905
5s, A&O, $8,000.....Apr. 2, 1900
($4,000 due y'rly) to Apr. 2, 1901
5s, ..., $4,000....May 1, 1902
5s, ..., 21,000.....1899-1905
5s, ..., 10,000....May 1, 1906
4½s, ..., 50,000....July 15, 1899
($5,000 due y'rly) to July 15, 1908
REFUNDING WATER BONDS—
5s, ..., $14,000.....1906-1910
($3,000 y'rly, beginning Apr. 1,'06)

INTEREST on the water bonds and on the dock improvement bonds is payable in New York City; on the $21,000 of sewer bonds, due from 1898 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Sandusky's total municipal debt, the sinking fund held by the city against the same, and the water debt on the dates mentioned.

	Feb. 1, '99.	Aug. 1'98.	Mar. 15 '97.	Nov. 15 '96.
Total bonded debt	$624,200	$645,000	$690,000	$641,300
Sinking funds	.....	.....	24,239	49,712
Net debt	$624,200	$645,000	$665,761	$591,588
Water debt (includ'd above)	$185,000	$185,000	$211,000	$206,000

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Years—	*Real Est.*	*Personal.*	*Total.*	*Tax rate.*
1898	$4,778,270	$2,193,200	$6,971,470	$30·00
1897	4,721,060	2,296,830	7,017,890	30·60
1896	4,646,580	2,271,300	6,917,880	30·20
1895	.....	.....	6,903,070	31·50
1893	4,603,060	2,420,000	7,023,060	28·00
1890	3,926,000	2 464,000	6,391,000	27·60
1887	.....	.....	5,866,940	30·00
1883	.....	.....	5,293,469	33·60

POPULATION.—In 1890 population was 18,471; in 1880 it was 15,838; in 1870 it was 13,000. The population (est) in 1899 was 25,000.

SANDUSKY COUNTY.—SAMUEL J. HIRT, Auditor.—County seat is Fremont.

LOANS— *When Due.*

DEFICIENCY BONDS—
5s, ... $20,000.....Jan. 1, 1902
(Semi-annually until 1901.)
DITCH IMPROVEMENT BONDS—
6s, J&J, $2,720.....1899
(Semi-annually until 1902.)
6s, ..., $8,905 1904
6s, ..., 1,700 1899-1900
JAIL BONDS—
5s, ..., $11,000.....Jan. 1, 1901
5s, J&J, 8,000..... 1899
(Semi-annually until 1903.)

Interest paid by County Treasurer.
Total debt Feb. 6, 1897. $67,200
Tax valuation, real..... 9,601,250
Tax valuation, personal 5,287,600
Total valuation 1898...14,888,850
Assess. about 35% of actual value.
Total tax rate (per $1,000)..$9·29
Population in 1890 was....30,617
Population in 1897 (est.). 35,000

SCIOTO COUNTY.—JOS. T. TRACY, Auditor.

County seat is Portsmouth.

LOANS— *When Due.*

REFUNDING BONDS—
5s, J&J, $18,000 ...Jan. 1, 1900
($6,000 due yearly) to Jan. 1, 1902
5s, J&J, $26,000 .....July 1, 1899
($6,500 due yearly) to July 1, 1902
Bonded debt Sept. 1, '98..$50,000
Floating debt..... 6,600

Total debt Sept. 1, 1898. $56,600
Tax valuation, real..... 6,938,060
Tax valuation, personal 3,364,268
Total valuation 1898..10,302,328
Assessment about ⅔ actual value.
Av. tax rate (per $1,000) '97.$25·00
Population 1897 (est.) 40,000
Population in 1890 was....35,377

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. SONNANSTINE, Clerk.

This village is in Richland County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS—
6s, ..., $12,000.....1899-1910
SEWER BONDS—
4½s, A&O, $20,000.....1912-1931
($1,000 yearly on April 1.)
5s, A&O, $19,800.....Oct. '99-'03
REFUNDING BONDS—
....., $19,000.....

SCHOOL BONDS—
....., $14,000.....
Bonded debt Apr. 1, '99.. $84,800
Assessed valuation 1898.1,432,000
Tax rate (per M) 1898.. 30·00
Population 1890..... 1,977
Population 1899 (est)... 5,000

SIDNEY.—This city is in Shelby County.

LOANS— *When Due.*

Improvement 6s, $100,000...1920
Water 6s, 20,000...1909
do 5s, 76,000...1917

Total debt Sept 1, 1898.. $196,000
Tax valuation 1898.....2,287,620
Tax rate per $1,000 1898...$34·60
Population in 1890 was.....4,850

SPRINGFIELD.—{CHAS. K. BOWLUS, Mayor. P. HUONKER, Clerk.

This city is in Clark County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, M&S, $24,000.....1899 to 1902
5s, M&S, 5,000..... 1903
($2,000 March, $3,000 Sept.)
CEMETERY AND PARK BONDS—
5s, ... $5,000.....1904 & 1905
MARKET HOUSE & CITY B'LD'G—
4½s, M&S, $225,000..Sept. 1, 1907
($15,000 yearly) to Sept. 1, 1921
PARK IMPROVEMENT BONDS—
5s, M&S, $10,000.Sept., 1918-1919
5s, ... 17,000.....1915 to 1917
WATER BONDS—
5s, M&S, $130,000.Sept. 1899-1905
($10,000 M&S of each year.)
5s, M&S, $202,000.....1906 to '17
(Part M&S of each year.)
5s, ..., $30,000..... To 1919
5s, M&S, 7,000 ..Mar. 1, 1920

LOANS— *When Due.*

IMP. STREETS, GRADING, ETC.—
(Payable by special assessment.)
6s, ... $65,631.....1899 to 1908
SANITARY IMPROVEMENTS—
6s & 5s, $2,000..... 1899
STREET IMP'MT (City's share)—
5s, M&S, $40,000.Sept.,'99 to 1906
SEWER BONDS—
6s, M&S, $13,000.Sept.,'99 to 1901
Total debt Mar. 2, '99 $769,721
Tot. water debt (incl'd). 362,000
Tax valuation 1898....17,216,051
Assessment about ⅓ actual value.
Total tax (per $1,000) '98..$22·80
Population in 1898 (est)...38,000
Population in 1890 was....31,895

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—

OLIVER H. MILLER, Clerk of Board of Education.

LOANS— *When Due.*

BUILDINGS AND SITES—
6s, F&A, $10,000.Aug. 15, 1899
5s, A&O, 7,000.Apr. 22, 1902
5s, A&O, 8,000.Apr. 22, 1903
5s, A&O, 8,000.Apr. 22, 1904
5s, J&D, 11,000.June 8, 1905
5s, J&D, 11,000.June 8, 1906
5s, J&D, 11,000.June 8, 1907
5s, M&S, 11,000..Mar. 1, 1908
5s, M&S, 11,000.Mar. 1, 1909
5s, ..., 15,000.June,'02 to '04

FLOATING DEBT—
5s, M&S, $12,000.Mar. 1, 1910
5s, A&O, 10,000.Apr. 9, 1900
5s. A&O, 10,000.Apr. 9, 1901
Interest payable at New York.
Bonded debt Feb. 1, '99 $135,000
Floating debt about.... 45,000
Total debt Feb. 1, '99.. 180,000
Tax valuation 1898....17,216,051
Assessment about ⅔ actual value.
Total tax (per $1,000) '98..$22·80
Population 1898 (est.).....35,000

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

LOANS— *When Due.*

COURT-HOUSE BONDS—
6s, ..., $5,000.....Sept., 1899
5s, ..., 100,000.....1904 1913
REFUNDING BONDS—
5s, ... , $95,000.....1903-1912
GENERAL FUND BONDS—
5s, ..., $25,000.....1902-1913
POOR RELIEF BONDS—
5s, ..., $16,000...Mar., 1900-02
INFIRMARY BONDS—
5s, ..., $12,000.....1901

WORK HOUSE BONDS—
5s, F&A, $15,000,....Aug. 1, 1899
5s, F&A, 15,000....Aug. 1, 1900
5s, F&A, 20,000....Aug. 1, 1901
Agricul. Soc. note..1899...$2,255
Interest is payable at Canton.
Total debt Feb. 1, 1899. $310,250
Tax valuation 1898....40,289,090
Assessment is ⅓ actual value.
Population in 1890 was 84,170
Population in 1880 was 64,031
Population in 1896 (est.)..100,000

STEUBENVILLE.—Geo. P. McCracken, Cl'k

This city is in Jefferson County.

LOANS— *When Due.*
Various 5s.... .....$36,932
Water 5s..... .. 160,000
Total debt March 20, 1899 196,932
Sinking fund..... 2,479
Net debt March 20, 1899...194,453

Tax valuation 1898.....$5,500,000
Real val'tion (abt.) '94.15,000,000
Total tax (per $1,000) '98..$26·60
Population in 1890 was....13,394
Population in 1880 was....12,093
Population in 1899 (est.)...14,000

TIFFIN.—J. B. Ehrenfried, Clerk.

This city is in Seneca County.

LOANS— *When Due.*
Extending Indebtedness—
6s, ...,$150,500....1897 to 1907
6s, M&S, 9,500....Mar. 1, 1908
6s, M&S, 25,000 Sept. 1, 1908
Street Imp't Bonds.-
6s, ..., *$240,400.....1897-1907
6s, ..., 11,500.....1899-1905
Natural Gas—
6s,.....$161,600.....1899-1906
Park Bonds—
6s, ..., $50,000.....1897-1900

Refunding Bonds—
6s, ...$60,800.....1899-1906
4½s, M&S, 40,000..Mar. 1, 1909
Sewer Bonds—
6s, ..., *$30,155.....1897-1907
Total debt Mar. 24, '99.. $725,300
Sinking fund assets 8,000
Net debt Mar. 24, 1899.. 717,300
Tax valuation 1898.....4,007,960
Total tax (per $1,000) '98 .$40·90
Population in 1890 was.....10,801

The street improvement bonds (marked thus *) and sewer bonds are payable by special assessment.

TOLEDO.—Geo. V. Roulet, Auditor.

Toledo is situated in Lucas County.

LOANS— *When Due.*
Bridge Bonds—
5s, J&J, $19,000.Jan. 2, 1911
Subject to call after Jan. 2, 1901
5s, A&O, $250,000.Oct. 1, 1913
Subject to call at any time.
4½s, M&N, $21,000.May 1, 1908
4½s, J&D, 10,000.June30,1908
4½s, M&S, 15,000.Sep. 10,1911
4½s, A&O, 32,000.Oct. 1, 1913
4½s, J&D, 43,000.Dec. 1, 1914
4s, F&A, 200,000.Feb. 1, 1925
Fire Department—
4½s, J&J, $30,000.July 1, 1912
4½s, M&S, 30,000.Sept. 1, 1912
General Fund Bonds—
6s, A&O, $30,000.Oct. 1, 1899
General Fund Deficiency -
4½s, A&O, $40,000.Oct. 10, 1903
General Fund Refunding—
5s, A&O, $92,000.Oct. 1, 1901
5s, A&O, 100,000.Apr. 1, 1905
4½s, J&D, 30,000.Dec. 1, 1899
4½s, J&D, 100,000.Dec. 1, 1900
4½s, M&N, 70,000.May 1, 1908
4½s, M&N, 90,000.Nov. 1, 1911
4½s, M&N, 60,000.May 26,1911
4½s, J&J, 110,000.July 1, 1912
4½s, M&N, 69,000.May 15,1914
4s, A&O, 190,000.Apr.30,1906
4s, J&D, 57,000.Dec. 1, 1906
4s, J&J, 70,000.July 1, 1917
4s, J&J, 190,000.July 1, 1919
4¼s, J&J, 10,500.Jan. 1, 1907
4¼s, J&D, 2,900.June 1, 1907
4¼s, M&S, 5,000.Sept. 1, 1907
Street Intersection—
5s, M&N,$100,000.May 1, 1911
5s, M&N, 91,850.Nov. 2, 1911
5s, J&J, 93,000.Jan.20, 1912
5s, M&N, 75,000.Nov. 1, 1913
4½s, M&S, 30,422.Sept. 4, 1910
4½s, M&S, 25,000.Sept. 1, 1912
4½s, J&J, 20,000.Jan.15, 1913
4½s, M&S, 50,000.Mar. 1, 1914
4½s, M&N, 10,000.May 1, 1915

Street and Sewer Improvem't—
5s, ...,$13,955 1898-1902
5s, ..., 14,582.....Apr. 24, 1923
Toledo & Woodville Ry.—
7 3/10s, M&N,$432,000.May 4, 1900
Fire Department Bonds—
4s, J&J, $50,000.July 1, 1908
Water Works Extension—
5s, ... $60,000 ...Jan. 1, 1900
($30,000 due yearly)to Jan.1,1901
Water Works Refunding—
6s, A&O, $3,000.Oct. 1, 1899
5s, J&D, 497,000.June 1, 1903
4½s, M&S, 500,000.Sept. 20, '14
Park Bonds—
4s, J&J, $200,000.J'ly 1,'22-'44
4s, J&J, 400,000.July 1, 1942
Sanitary Bonds—
4½s, A&O, $10,000.Apr. 8, 1900
4½s, M&S, 10,000.Sept. 1, 1901
Refunding Bonds—
4½s, ... $40,000 1912
4s, M&S, 50,000 .Sept. 20, 1914
Natural Gas—
4s, A&O, $100,000.Oct. 1, 1899
4½s, A&O, 100,000.Oct. 1, 1904
4½s, A&O, 150,000.Oct. 1, 1909
4½s, A&O, 150,000.Oct. 1, 1914
4½s, J&J, 100,000.July 1, 1917
4½s, M&N, 75,000.May 10,1919
4½s, A&O, 175,000.Oct. 1, 1919
Natural Gas Judgments—
4½s, A&O, $300,000.Oct. 2, 1903
School Bonds—
4s, ..., $90,000.May 20, 1923&28
4s, ..., 20,000.....1908
Improvement Deficiency—
4½s, A&O, $70,000.Apr.20,1914
Memorial Hall—
5s, A&O, $40,000.Apr. 1, 1905
Refunding University Bonds—
5s, M&N, $20,000. Nov. 16, 1905
Market, Patrol and Dredging
5s, M&S, $7,000.Mar. 1, 1906
4½s, M&N, 10,000.May 15,1911
4½s, J&J, 8,000.July 15,1912

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—excepting the general fund refunding issue dated December 1, 1884, and due December 1, 1899, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O.

BONDED DEBT, ETC.—The city debt has been as follows:

	Jan. 1, '98.	*Feb.* 1, '96.	*Jan.* 1, '95.
Total bonded debt.....	$6,496,827	$5,469,184	$5,657,272
Sinking funds.....	517,000	337,000	337,000
Net debt.....	$5,979,827	$5,132,184	$5,320,272
Water debt (included above)...	.....	$1,120,000	$1,000,000
Spec. assess't debt (additional)	.....	.....	$1,115,772

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was $1,000,000.

EQUALIZED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal.*	*Total.*	*Tax Rate.*
1898.....	.....	.....	$50,898,670	$33·20
1897.....	$37,530,070	$12,116,210	49,646,280	29·80
1896.....	.....	.....	47,583,050	31·20
1895.....	35,396,600	10,767,430	46,164,030	29·00
1894.....	34,764,240	10,691,000	45,455,240	28·60

The actual valuation in 1897 was estimated at $175,000,000.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1898 the population according to local figures was 137,750.

TORONTO.—{E. E. FRANCY, Mayor. {M. B. EDWARDS, Jr., City Clerk.

This village is in Jefferson County.

LOANS— *When Due.*
Water Works—
5s, J&D, $75,000.....1900 to 1930
(Part due every 10 yrs.)
Bldg., Street and Sewer Bonds—
6s, ..., $11,813.....1899
Total debt Jan. 1, 1899.. $86,813
Sinking funds..... 2,000

Net debt Jan. 1, 1899... $84,813
Tax valuation, real..... 650,000
Tax valuation, personal. 125,000
Total valuation 1898.... 775,000
Assessment is ½ actual value.
Total tax (per $1,000) '98...$29·00
Population in 1890 was.....2,536
Population in 1896 (est.) 3,500

INTEREST on the water-works bonds is payable at New York.

TAX FREE.—All bonds are exempt from taxation.

TROY.—{A. L. McKINNEY, Mayor. {P. J. GOODRICH, City Clerk.

Troy is the county seat of Miami County.

LOANS— *When Due.*
5s, M&S, $6,000....Sept. 1, 1908
4½s, ..., 15,000.....1908

LOANS— *When Due.*
Real Estate—
5s, M&S, $10,000.....1901-1910
City Hall Refunding—
5s, M&S, $6,000.....1906-1911
5s, M&S, 3,000..... 1912-1914
5s, M&S, 3,000.....1915-1916
($1,000 each March 1 and Sept. 1.)
Electric Light Bonds—
4½s, J&J, $18,000....Jan. 1, 1918
5s, M&S, 2,000....Mar. 1, 1903
Improvement Bonds—
6s, M&S, $6,000.....Mar., 1922
5s, M&S, 20,000.....1917-1920
5s, M&S, 11,000.....1920-1921
5s, M&S, 10,000.....1923-1924
5s, M&S, 15,000.....Mar. 1, 1905
5s, M&S, 2,500.....1899-1900
4½s, A&O, 10,000.....Apr. 1, 1908

Refunding Bonds—
5s, M&S, $6,000.....1900-1905
Water Bonds.
5s, M&S, $80,000.....Mar., 1899
($4,000 due yearly) to Sept., 1918
5s, M&S, $4,000.....1911-1914
Total debt Feb. 1, '99.. $22[illegible],500
Floating debt..... 7,000
Total debt Feb. 1, '99.. 234,500
Interest payable at Troy.
Water debt (included)... 84,000
Tax valuation 1898..... 2,659,400
Assessment is ¼ actual value.
Total tax (per $1,000) '98..$30·00
Population in 1890 was.....4,494
Population 1899 (est.) 6,000

TRUMBULL CO.—L. W. Sanford, Treasurer.

Warren is the County seat.

LOANS— *When Due.*
County Bonds—
4s, A&O, $180,000.....1901-1920
($5,000 in April and $4,000 in October of each year.)
Bonded debt Jan. 1, '99...$164,000

Assessed val'tion, real.$11,025,648
Assessed valuation, per. 8,020,494
Total valuation 1898...19,046,142
State & co. tax (per M.) '98..$8·00
Population in 1890 was....42,373
Population 1899 (est.).....45,000

UHRICHSVILLE.—R. W. Walton, Clerk.

This village is in Tuscarawas County.

LOANS— *When Due.*
Fire and imp'm't bds., 6s..$20,000
C. L. & W. RR bonds, 6s.. 13,500
Paving and sewer bds., 6s. 30,500
Refunding bonds, 5s 35,000
Bonded debt Jan. 1, 1899. 99,000
Sinking fund assets..... 9,000

Net debt Jan. 1, 1899.....$90,000
Total valuation 1898.....900,000
Assessment about ½ actual value.
Tax rate (per $1,000) 1898.$37·00
Population in 1890 was.....3,842
Population in 1899 (est.)....5,000

UPPER SANDUSKY.—{T. P. SYLVAN, Mayor. {O. A. HALBEDEL, Clerk.

Upper Sandusky is in Wyandot County.

LOANS— *When Due.*
Refunding Bonds—
6s, A&O, $10,000.....Apr. 1, 1901
6s, A&O, 8,000.....Apr. 1, 1902
6s, A&O, 6,000.....Apr. 1, 1903
6s, A&O, 8,000.....Apr. 1, 1904
6s, A&O, 7,000.....Apr. 1, 1905
6s, A&O, 6,000.....Apr. 1, 1906
6s, A&O, 8,000.....Apr. 1, 1907

Total debt Mar. 1, 1899.. $60,000
Sinking fund assets..... 7,000
Net debt Mar. 1, 1899... 53,000
Total valuation 1899....1,306,350
Assessment about 2-5 actual value.
Total tax (per $1,000) '98..$34·00
Population in 1890 was.....3,572
Population in 1899 (est.).....4,000

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—{M. H. OSBORN, Mayor. {C. F. MANSHIP, Village Clerk.

County seat of Van Wert County. [$116,000 street bonds are advertised for sale April 24.]

LOANS— *When Due.*
5s, J&J, $2,200.....Jan., '01-'02
City Hall Bonds—
5s, J&D, $11,000.....June, 1899
($2,000 due yearly) to June, 1904
Curbing Bonds, Spcl. Imp.—
5s, A&O, $1,550....Oct. 10, 1899
5s, J&J, 1,860 ..July 1, '99-'04
Macadamizing Bonds, Spcl. Imp.—
6s, Dec., $400 ..Dec. 1, 1899
6s, June, 810...June, '99-'00
6s, M&S, 1,800.Sept. 25,'99-'05
5s, J&D, 2,825.June 20,'99-'03
5s, A&O, 5,900.Oct. 10, '99-'03
5s, J&J, 840..July 1, '99-'04
Paving Bonds, Spcl. Imp.—
6s, M&S, $5,375 Sept. 25, 1899-'02
5s, J&D, 12,500.June 20, '99-'03
6s, M&S, 3,750....Sept., '99-'02

5s, J&D, $320.....1899-1900
($160 yearly on June 4.)
5s, F&A, $15,540 1899-1905
($2,220 annually on Aug. 14.)
5s, F&A, $2,400.....1899-1913
($160 annually on Aug. 14.)
Refunding Bonds—
4½s, J&J, $7,000.....Jan. 1, 1907
Water Bonds—
5s, A&O, $50,000.....Apr. 1, 1921
Subject to call after Apr. 1, 1911
5s, A&O, $70,000.....Apr. 1, 1941
Subject to call after Apr. 1, 1911
5s, J&D, $5,000.....June, 1905
4½s, M&S, 5,000....March, 1910
Bonded debt Feb 7, '99.. $206,070
Tax valuation 1898.....1,853,270
Total tax (per $1,000) '99... 36·50
Assessment about ⅓ actual value.
Population in 1890 was.....5,512

INTEREST on $5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—V. B. Arnold, Clerk.

This village is in Auglaize County

LOANS— *When Due.*
Building Bonds—
6s, ..., $2,000 1899-1901
Electric-Light Bonds—
6s, ..., $16,000.....1899-1906
5s, ..., 2,000.....1899-1900
5s, J&D, 5,000. ..June 1, 1901
($500 each J&D) to Dec. 1, 1905
Street Improvement Bonds—
5s, M&S, $35,000.....1907-1920
Water Works Bonds—
5s, semi-an., $4,000..Mar 1, 1900
$500 due semi-an.) to Sept.1, 1903

5s, semi-an., $4,000..Mar. 1, 1904
($1,000 due semi-an.) to Sep.1, 1905
5s, semi-an., $12,000, Mar. 1, 1906
($1,500 due semi-an. to Sep.1, 1909
5s, semi an., $20,000.Mar. 1, 1910
($2,000 due semi an.) to Sep.1, 1914
5s, semi-an., $20,000.Mar. 1, 1915
($2,500 due semi-an.) to Sep.1, 1918
Total debt Feb. 4, 1899.. $120,000
Tax valuation 1898.....1,149,246
Total tax (per $1,000) '98....33·50
Population in 1890 was.....3,616
Population 1899 (est.).....4,800

WARREN CO.—I. N. Walker, Auditor.

County seat is Lebanon.

LOANS— *When Due.*
Bridge Bonds—
4½s, A&O, $47,500.....1899-1908
($2,500 each April and October.)
Interest is payable at Lebanon.
Total debt Sept. 1, 1898...$50,000
Sinking fund..... 2,519
Net debt Sept. 1, 1898..... 47,481

Tax valuation, real.....$9,557,890
Tax valuation, personal 5,357,196
Tot. valuation in 1898..14,915,086
Assessment about ⅔ actual value.
State & Co. tax (p. $1,000) '97.$8·49
Population in 1890 was.....25,468
Population in 1880 was.....28,392
Population in 1897 (est.)... 25,500

TAX FREE.—Bonds are exempt from taxation if owned by parties not residing in the State.

WASHINGTON C. H.—{J. L. ZIMMERMAN, Mayor. {ADD. BURNETT, Clerk.

This city is the county seat of Fayette County.

LOANS— *When Due.*
Extending City Debt-
6s, M&S, $4,500.....Sept. 15, 1899
($500 due semi-an) to Mar.15, 1903
5s, M&S, $6,000 .....Sept. 1, 1899
($500 due semi-an) to Sept.1, 1904
Street Imp., Spec. Act—
5s, M&S, $40,000 ...March 1, 1910
($4,000 due yearly) to Sept.1, 1919
Improving Streets—assessed on property benefited.
6s, M&S, $18,670.....1898-1910
5s, M&S, $6,200.....1899-1900

Refunding Street Imp.—
5s, M&S, $15,500....Sept. 1, 1899
($3,000 due yearly) to Sept.1,1904
Interest payable at City Treasury.
Bonded debt Sept. 1, '98. $100,695
Floating debt..... 10,500
Total debt Sept. 1, 1898. 111,195
Tax valuation, real '97 ..1,754,810
Tax valuation, pers. '97.. 673,990
Total valuation 1898 2,608,874
Assessment is ¾ actual value.
Total tax (per $1,000)1898. $26·20
Population in 1890 was.....5,742
Population in 1897 (est.).....6,500

The sinking fund receives over $3,500 yearly from the tax levy.

WELLSTON.—{JOHN F. DAY, Mayor. T. P. WANGLER, Clerk.

This city is in Jackson County.

LOANS— *When Due.*

WATER-WORKS IMPROV'T BDS.—
5s, A&O, $15,000.....Mar. 1, 1926
($1,000 every 6 mos.) to Mar. 1,'33
Water 5s, $44,000.1899-1920
Water ⁵⁄₈s, 10,000.1921-1925
Elec. Light 5s, 18,000.1899-1916

Improve'nt 6s, $8,000..1899-1906
do 5s, 7,490 60.1899 '08
Total debt Jan. 1, 1899..$102,490
Tax valuation 1898.....$1,226,7?8
Total tax (per $1,000) '98....33·50
Population in 1890 was.....4,377
Population in 1899.....9,000

WELLSVILLE.—{A. P. DENNIS, Mayor. T. R. ANDREWS, Treasurer.

This city is in Columbiana County. [City advertises for sale May 1 $30,000 bonds.]

LOANS— *When Due.*

CEMETERY BONDS—
6s, Jan., $8,000.....1899 to 1906
CITY BUILDING BONDS—
6s, July, $12,000. 1900 to 1906
FLOATING DEBT REDEMPTION—
5s, J&J, $15,000.....Jan. 15, 1920
SCHOOL BUILDING—
5s, J&J, $12,000.....1899 to 1911
STREET IMPROVEMENT—
6s, var., $4,500.....1899 to 1906
WATER-WORKS REFUNDING—
5s, M&S, $30,000....Mar. 15, 1902

LOANS— *When Due*

WATER-WORKS BONDS—
6s,M&S, $17,000....1899 to 1902
(Part payable yearly.
4s, Mar.,$12,000. Mar., 1909-1914
WATER-WORKS EXTENSION—
5s, J&J, $5,000.....Jan. 15, 1920
Total debt Mar. 27, 1899. $105,500
Water debt (included)... 64,000
Tax valuation 1898.....1,744,780
Assessment about ½ actual value.
Total tax rate (per M.) '98..$27·40
Population in 1890 was.....5,247

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

County seat is Bryan.

LOANS— *When Due.*

COURT HOUSE BONDS—
6s, $65,000.....1899-1909

Total debt Sept. 1, 1898. $65,000
Tax valuation 1898.....8,941,880
Population in 1890 was.....24,897

WOOD COUNTY.—G. W. GAGHAN, Auditor.

County seat is Bowling Green.

LOANS— *When Due.*

COURT HOUSE—
6s, $18,000.....Sept. 1, 1899
5s, 9,000.....Sept. 1, 1902
JAIL BONDS—
5s, A&O, $7,000..... To 1902
($500 every 6 mos.)
BRIDGE BONDS—
5s, M&S, $20,000. Mar. 1, 1903
($2,000 each 6 mos.)to Sep. 1, 1907

Bonded debt Sept. 1, '98.$134,000
Sinking fund 13,149
Net debt Sept. 1, 1898..... 121,851
Tax valuation, real.... 12,634,940
Tax valuation, pers'l. 7,946,180
Total valuation 1898.. 20,581,120
Tax rate (per $1,000) 1898..$9·50
Real valuation '97 abt.$60,000,000
Population in 1890 was.....44,392
Population in 1894 (est.)....50,000

WOOSTER.—{R. J. SMITH, Mayor. W. T. PECKINPAUGH, Clerk.

This city is the county seat of Wayne County.

LOANS— *When Due.*

CITY HALL BONDS—
5½s, Mar., $20,000..Mar. 16, 1913
Subject to call after Mar. 16, 1903
5s, Feb., 40,000..Feb. 14, 1912
Subject to call after Feb. 14, 1902
REFUNDING BONDS—
5s, ...,$19,000.....Oct., 1908
5s, ...,10,000.....July, 1909
5s, ...,14,000.....Sept.1,1911
5s, ...,5,000.....Oct., 1912
4½s, ..,5,200.....Oct., 1913
REDEMPTION & REFUNDING—
5s, Oct., $2,300.....Oct. 9, 1899
5s, ...,5,000.....Oct., 1909
SPECIAL ASSESSMENT BONDS—
6s, ...,$3,000...April, 1899-1901
6s, ...,13,750...Sept., 1899-1903
6s, ...,1,890...June, 1899-1904
5s, ...,22,500...Oct., 1905
5s, ...,1,870...Sept., 1899-1901
5s, ...,1,400.....June, 1899

LOANS— *When Due*

SPEC. ASSESSMENT BDS.—(Con.)
5s, ...,$6,000...Sept., 1899-1902
5s, ...,1,200...Oct., 1899-1902
5s, ...,7,150. .June, 1899-1904
5s, ...,800...Oct., 1899-1904
5s, ...,25,500...April, 1899-1905
5s, ...,453...July, 1900
5s, ...,313...May, 1899
5s, ...,6,000.....1900-1906
5s, ...,795...June, 1903
Interest payable at City Treasury.
Bonded debt Mar., 1899. $218,621
Assessment bonds (incl.) 98,121
Tax valuation, real.....1,444,800
Tax valuation, personal. 968,298
Total valuation 1895....2,413,098
Total valuation 1898....2,436,770
Assessment about ³⁄₁₀ actual value.
Total tax (per $1,000) 1898.$24·00
Population in 1890 was.....5,901
Population in 1896 (est.).....7,000

XENIA.—{C. W. LINKHART, Mayor. C. F. LOGAN, Clerk.

This city is in Greene County.

LOANS— *When Due.*

FRESHET BONDS—1887-1892.
4½s, ...,$10,000.....July 1, 1907
GENERAL FUND—
6s, $1,000.....
REFUNDING BODNS—1892-94.
4½s, J&J $89,200.....1902-1912
Subject to call 1902
5s, ...,$6,000.....
STREET IMPROVEMENT—
5s, ...$5,700.....

FUNDING & REFUNDING BONDS—
4½s, J&J, $26,500....July 1, 1917
(Subject to call after July 1, 1907)
Past due bonds..... $8,026
Bonded debt Feb. 1,'99... 138,450
Total valuation 1898....3,597,096
Interest payable in Xenia.
Assessment is ³⁄₅ actual value.
Total tax (per $1,000) 1898.$26·50
Population in 1890 was.....7,301
Population in 1899 (est.)....10,000

YOUNGSTOWN.—{E. H. MOORE, Mayor. F. C. BROWN, City Clerk.

Youngstown is in Mahoning County.

LOANS— *When Due.*

FIRE DEPARTMENT—
5s, A&O,$41,000..Oct. 1, '98 to '17
SEWER BONDS—
5s, A&O, $25,000..Oct. 1, '98 to '02
5s, ... 1,400.. 1899 to 1903
($300 yearly.)
5s, ...$5,400.....1899 to 1901
($1,700 on Oct. 1 to 1900.)
5s, ...$1,800.....1899 to 1902
($450 yearly on Oct. 1.)
5s, ...$11,000....1899 to 1903
($2,200 yearly on Oct. 1.)
5s, J&D, $2,500...Oct., 1899-1903
5s, J&J, 5,275...Oct, 1899-1908
5s, A&O, 950. Oct., 1900-1903
5s, J&J, 1,000...Oct., 1900-1903
5s, M&N, 7,800...Oct., 1900-1904
SCHOOLS—
6s, ...,$94,000...Sept. 1,'99 to '02
5s, M&S,28,000...Sept. '05 to '06
STREET IMPROVEMENT—
6s&5s, ..,$217,677.Oct.1,'98 to '06
5s, ...,4,400.....1899-1900
($2,000 annually.)
.....,$4,000.....1899-1902
5s, ...,$2,200.....1899-1901
($800 yearly.
5s, ...,$500....Oct. 1, 1902

STREET IMPROVEMENT—(Con.)
5s, ...,1,800.....1899-1901
5s, ...,$300.....1899-1901
5s, ... ,2,200.....1899-1900
($1,000 yearly.)
5s, ...,1,500.Oct., 1899-'01
5s, ...,164...Oct. 1, 1899
5s, J&J, 650...Oct., '99-01
5s, A&O, 20,000.....Oct. 1, 1900
($2,000 due yearly) to Oct. 1, 1909
GARBAGE DISPOSAL BONDS—
5s, F&A, $15,000.....1899-1903
($3,000 yearly on Aug. 1.)
WATER BONDS—
6s, M&N, $100,000...Sept. 1, 1901
5s, A&O, 130,000.May 1,'99 to '11
($10,000 due yearly.)
Bonded debt Sept. 1,'98 $584,658
Floating debt..... 19,000
Total debt..... 603,658
Sinking fund..... 35,169
Net debt Sept. 1, 1898.. 568,489
Tax valuation, real '97 9,973,890
Tax valuation, pers '97 3,851,900
Total valuation 1898...13,238,610
Assessm't about 40 p.c. actual val.
Total tax (per $1,000) '98...$32·70
Population in 1890 was.....33,220
Population in 1898.....50,167

INTEREST on the water-works bonds of 1901 is payable at the Park National Bank, New York City; on all other bonds at the office of the City Treasurer.

YOUNGSTOWN SCHOOL DISTRICT.—W. N. ASHBAUGH, Clerk.

LOANS— *When Due.*

5s, ...$28,000....Sept. 1907-08
Bonded debt Dec. 13,'98 $144,000
Assessed val'tion '97..$14,150,660

Assessment about ½ actual value.
School tax (per $1.000) '98.$10 00
Population 1898 (est.).....50,000

ZANESVILLE.—C. N. BAINTER, City Clerk.

This city is the capital of Muskingum County.

LOANS— *When Due*

CEMETERY BONDS—
5s, semi-an., $10,000 July 1, 1908
FIRE DEPT. BONDS (refunding).
4½s, M&S, $10,000....Mar. 1, 1900
NATURAL GAS, ETC. (refunding).—
4½s, M&N, $40,000....May 1, 1905
REFUNDING BONDS—
4s, A&O, $79,000.....Oct. 1, 1915
SPECIAL ASSESSM'T BONDS(1890).
6s, M&S, $70,000.. Sept. 1, 1897
(Part due yearly) to Sept. 1, 1905
STREET PAVING BONDS—
6s, ...$28,010.....1898 to '02
5s, M&S, 17,400.....Mar., '00-'04
WATER W'RKS BONDS (refund'g).
5s,semi-an.$25,000....July 1, 1913

WATER WORKS BONDS—(Con.)
4½s, A&O, $30,000....Apr. 1, 1906
4½s, J&J, 60,000....July 1, 1907
4½s, A&O, 20,000....Oct. 1, 1909
4½s, A&O, 70,000....Apr. 1, 1913
4½s, J&J, 50,000....May 1, 1916
REFUNDING WATER BONDS—
4s, A&O, $125,000....Oct. 1, 1915
ZANESVILLE RAILWAY (refund'g).
4½s, J&J, $25,000....July 1, 1905
4½s, J&J, 14,000....Jan. 1, 1910
Bonded debt Mar. 24, '99. $558,000
Tax valuation 1898.....9,073,811
Assessment about ½ actual value.
Total tax (per $1,000) '98...$27·30
Population in 1890 was.....21,009
Population 1899 (est.) abt. 25,000

INTEREST is paid at Nassau Bank, N. Y. C., or at Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over $25,000 and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890.

Place—	*Total Debt.*	*Interest Rate.*	*Maturity.*	*Assessed Valuation.*	*Population in 1890.*
Ada S. D., Harden Co.....	34,000	5 & 6	'99-'12	.....	.....
Ada, Harden Co.....	40,000	6	'99-'01	438,070	2,079
Ashland, Ashland Co.....	90,250	5 & 6	'02-'18	1,273,900	3,556
Bellevue, Huron.Co.....	63,400	5 & 6	'98-'12	696,954	3,052
Bellevue, Sandusky Co....	63,400	5 & 6	'04-'19	469,040	3,052
Blanchard (Tp.) Putn. Co..	37,500	5½-6	'99-'08	640,353	1,688
Blanchester, Clinton Co..	34,000	6	'06-'25	375,842	1,196
Bluffton, Allen Co.....	25,000	5 & 6	'00-'15	313,262	1,290
Bridgeport, Belmont Co...	56,870	5 & 6	'00 '13	1,178,732	3,369
Bryan, Williams Co.....	63,800	5 & 6	'99-'20	930,700	3,068
Cambridge S.D., Guern.Co.	35,000	5	'99-'08	.....	.....
Canal Dover S. D., Tuscarawas Co.....	47,000	5 & 6	'99-'17	.....	.....
Canal Dover, Tuscar Co....	64,000	5	'99-'02	1,398,640	3,470
Carey, Wyandot Co.....	35,000	6	'99-'13	507,540	1,605
Carrollton, Carroll Co.....	28,000	5 & 6	'03-'23	426,070	1,228
Chagrin Falls, Cuyaho. Co.	35,000	6	'01-'22	150,100	1,243
Cin'nati S. D. Ham. Co...	618,600	3½ to 6	'98-'36	.....	.....
Columbiana County.....	49,000	5	yearly.	23,525,500	59,029
Columbiana, Colum. Co....	35,000	5	1914	440,310	1,112
Conneaut, Ashtabula Co...	48,000	5	'06-'18	1,196,740	1,163
Cranberry Tp., Crawf'd Co	25,000	6	'98-'08	537,360	1,662
Crane, Wyandot Co.....	45,000	6	'99-'07	884,000	4,903
Delaware, Delaware Co...	27,510	6	1908	3,473,620	8,224
Defiance County.....	43,500	6	'99-'05	7,763,123	25,769
Delphos, Allen & Van Wert Counties.....	103,000	5 & 6	'00-'26	1,151,077	4,516
Dennison (V.). Tuscarawas Co.....	41,700	6	'99-'22	750,840	3,780
East Cleve., Cuyahoga Co .	60,000	4	1918	683,570	.....
E. Cleve. S.D., C'yaho'a Co..	33,000	5	'99-'16	.....	.....
East Palestine, Columb.Co.	32,600	5 & 6	'98-'18	447,000	1,816
Eaton, Preble Co.....	55,000	6	'99-'14	1,785,963	2,934
Erie County.....	42,000	5	'99-'04	14,823,850	35,462
Fern Bank, Hamilton Co...	26,521	6	'99-'17	.....	367
Findlay, U. S. D., Hancock County.....	122,000	5 & 6	'01-'25	.....	.....
Germant'n, Montgom'y Co.	29,000	9	1899	852,570	1,437
Gibsonburg, Sandusky Co.	38,750	6	'01-'11	261,110	585
Guernsey Co.....	30,000	5	'99-'04	8,609,331	28,645
Hartwell, Hamilton Co....	72,125	5 & 6	'99-'27	1,030,080	1,507
Hartw'll S.D., H'milton Co.	30,400	6	'98-'21	.....	.....
Hillsb'ro S. D., Hight'd Co.	35,000	5	1939	.....	.....
Hillsboro, Highland Co....	88,500	5 & 6	'05-'33	1,700,951	3,620
Ironton S. D., Lawrence Co	36,000	5	'99-'12	.....	.....
Jackson County.....	100,000	4 & 5	'07-'18	6,277,515	28,408
Jackson Tp., Crawford Co.	30,500	6	'11-'20	234,200	3,248
Kenton, U.S.D., Hardin Co.	42,500	6	'99-'15	.....	.....
Lakewood, Cuyahoga Co..	44,225	5 & 6	'98-'16	1,266,845	.....
Lebanon, Warren Co.....	71,765	5	'00-'22	1,481,353	3,050
Lebanon S. D., Warren Co.	25,000	5	'98-'08	.....	.....
Leetonia, Columbiana Co..	36,500	5 & 6	yearly.	646,890	2,826
Lima U. S. D., Allen Co....	25,000	5	'99-'07	.....	.....
Lisbon, Columbiana Co....	68,300	6	'99-'21	796,160	.....
Lorain, S. D., Lorain Co...	67,500	5 & 6	1916	.....	.....
Marietta S. S. D., Wash. Co	32,000	5	1914	.....	.....
Marion U. S. D., Marion Co.	70,000	5½	1916	.....	.....
Martin's Ferry, Belm't Co.	204,000	5, 5½, 6	'99-'25	2,050,253	6,250
Martin's F'y S.D., B'lm't Co.	73,300	5 & 6	'00-'44	.....	.....
Maumee, Lucas Co.....	77,000	5	'16-'28	.....	1,645
Meehan'sv. S. D., Ch'mp. Co	26,000	5	'00-'22	.....	.....
McConnellsv., Morgan Co.	25,700	5 & 6	'99-'12	835,521	1,771
Medina, Medina Co	30,500	5 & 6	'99-'17	896,729	2,073
Middlet'n S.S. D., Butler Co	68,000	5 yearly to '16		.....	.....
Monroeville, Huron Co....	34,500	5 & 6	'00-'30	425,040	.....
Montpelier, Williams Co...	33,000	6	'00-'33	281,150	1,293
Mt. Vernon S. D., Knox Co..	25,000	6	yearly.	.....	.....
Napoleon, Henry Co.....	95,000	5 & 6	yearly.	729,860	2,764
Nelsonv. S. D., Athens Co..	50,500	5	'08-'13	796,040	.....
Newark City S. D., Licking Co	33,500	5	'99-'05	.....	.....
Newark Tp., Licking Co....	50,000	6	'99-'12	917,259	15,286
Newcomerstown, T'scar Co	39,000	6	'99-'14	527,510	1,241
Norwalk, (City) Huron Co.	149,200	5 & 6	'98-'28	2,698,301	7,195
Oxford, Butler Co.....	56,000	4½-5-6	ye'ly to '34	728,965	1,922
Painesv. S. D., Lake Co..	52,500	4½-5	'03-'21	.....	.....
Painesv. Vill'ge, Lake Co.	171,500	5 & 6	'99-'26	2,511,140	4,755
Paulding, Paulding Co....	53,000	6	1909	372,631	1,879
Piqua S. S. D., Miami Co..	97,000	5 & 6	'99-'13	.....	.....
Pleasant, Putnam Co.....	35,000	6	'93-'23	658,301	3,286
Pleasant Ridge, Ham. Co.	112,731	5 & 6	'99-'19	427,410	1,027
Polk, Crawford Co.....	45,000	6	1907	495,990	7,200
Pultney Twp., Belmont Co	120,000	5	'06-'17	938,652	12,857

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population in 1890.
Reading, Hamilton Co....	49,000	5	'98-'37	682,200	.....
Riley (T'w'p), Putnam Co.	33,000	5½ & 6	'05-'10	634,803	1,566
Ripley, Brown Co.....	53,850	5	1905	802,142	2,483
Salem S. D., Columb. Co..	67,000	5 & 6	'99-'21	.....	.....
St. Mary's S. D., Augl. Co.	36,500	6	'99-'13	.....	.....
St. Mary's Vill'ge, Aug.Co.	122,500	5 & 6	'99-'30	986,770	3,000
Salineville, Columbiana Co	40,800	6	1922	374,950	2,369
Sharon Tp., Richland Co..	25,000	6	'03-'23	655,770	2,963
Shelby County.....	74,650	6	'99-'06	11,513,400	24,707
Smithfield & Portland, Pike Dist., Jeff. Co.....	61,000	5	1900	.....	.....
Tiffin Sch. Dis., Seneca Co.	41,000	6	'99-'03	.....	.....
Tippecanoe, Miami Co....	27,686	6	1912	650,970	1,465
Tippecanoe, S. D., Mia. Co.	27,000	5 & 6	'06-'13	.....	.....
Toledo Board of Educat'n, Lucas Co.....	570,000	4-4¼-4½	'04-'29	.....	.....
Troy S. D., Miami Co.....	26,794	5	1902	.....	.....
Urbana S. D., Champ'n Co.	42,000	5 & 6	'99-'15	.....	.....
Urbana City, Champ'n Co.	293,000	4½-5-6	'99-'11	3,465,732	6,510
Van Buren, Putnam Co...	40,000	6	1902	610,262	3,444
Van Wert County.....	67,000	5	'01-'18	9,317,320	29,169
Vinton County.....	29,000	6	'99-'02	3,215,098	16,045
Warren City, Trumbull Co.	105,000	4½-5	1905	3,179,015	5,973
Warren City S.D., Trum. Co.	37,000	4-4½-5	1920	.....	.....
Wauseon, Fulton Co..	25,600	6	'99-'24	492,510	2,060
Wayne County.....	27,950	6	'99-'03	20,950,222	39,005
Willoughby, Lake Co.....	33,300	5	'99-'15	609,770	1,219
Wilmington, Clinton Co...	51,000	5	'99-'18	1,729,394	3,079
Winton Place, Hamilton Co.	54,132	5 & 6	'98-'15	555,840	.....
Wyandot County.....	118,750	6	'98-'17	11,259,020	21,722
Wyoming, Hamilton Co...	61,940	5 & 6	'98-'02	1,172,790	1,454
Zanesv. S. D., Muskin. Co.	80,000	4	'14-'15	.....	.....

State of Indiana.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 7, 1800) -	July 4, 1800
Admitted as a State (Act Apr. 19, 1816) - -	Dec. 11, 1816
Total Area of State (square miles) - - -	36,350
State Capital - - - - - - -	Indianapolis
Governor (term exp 2d Monday, Jan., 1901) -	James A. Mount
Secretary of State (term expires Jan., 1901) - -	Union B. Hunt
Auditor (term expires Jan., 1901) - - -	W. H Hart
Treasurer (term expires Feb., 1901) - -	Leopold Levy

Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

HISTORY OF DEBT.—The historical details of Indiana's State debt from 1832 up to 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, pages 85 and 86.

Indiana's credit stands high now, about all of its debt being in 3 and 3½ per cent bonds; the details of the State's outstanding obligations are as follows:

FOREIGN DEBT.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
School fund refunding.....r.	3	J & D	June 18, 1909	$3,825,000
Stock certificates.....	int.	ceased	past due	4,470
Do do	int.	ceased	past due	2,145
Temporary loan (refunding).	3½	A & O	Apr. 1, 1915 Optional after Apr. 1, 1910	585,000
Do do (refunding)..	3½	M & N	May 1, 1915 Optional after May 1, 1910.	500,000

DOMESTIC DEBT—NON-NEGOTIABLE.

Held by Purdue University..	5	Q.-J.	.....	$340,000
Held by Indiana University..	5	M & N	.....	144,000

OPTIONAL.—The foreign debt bonds are all subject to call.

INTEREST and principal of foreign debt bonds are payable at the office of Winslow, Lanier & Co., New York. Interest on the $144,000 at Bloomington, Ind.

TOTAL DEBT, ETC.—The following statement shows Indiana's total debt, the foreign and domestic debt, and the annual interest, etc.

	Mar. 1, '99.	Mar. 1, '98.	Nov. 1, '97.	Nov. 1, '96.
Foreign debt.....	$4,916,615	$5,510,000	$5,716,615	$6,436,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	$5,400,615	$5,994 000	$6,200,615	$7,920,615
Int. on foreign debt..	152,725	$170,725	$176,725	$200,025
Int. on domestic debt.	24,200	24,200	24,200	24,200
Total annual int..	$176,925	$194,925	200,925	$224,225

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property and the State tax rate (per $1,000) *for the general fund* for the years indicated.

Years.	Valuation.	State tax.	Years.	Valuation.	State tax
1898....	$1 '285,965,056.....	$0·90	1880.....	$728,944,231.....	$1·20
1897....	1,292,641,237.....	0·90	1875.....	897,739,783.....	1·50
1895....	1,286,050,531.....	0·90	1870.....	662,283,178.....	1·50
1894....	1,295,106,415	1·00	1865.....	567,381,553.....	2·00
1893....	1,302,310,250.....	1·00	1860.....	455,011,378.....	1·50
1891....	1,255,256,038.....	1·20	1855.....	301,858,474.....	2·00
1889....	843,483,466.....	1·20	1850.....	138,362,085.....	2·50
1885....	793,526,079.....	1·20			

The total rax rate (per $1,000) for 1899 was $2·96⅔, including Benevolent Institution tax $0·50, school tax $1·10, State debt sinking fund tax $0·30, and Educational Institution tax $0·16⅔, in addition to the general fund tax of $0·90 as given above.

DEBT LIMITATION.—In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitution adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.

FIRST, as to the State, Section 5 of article 10 provides that no debt except to meet casual deficits in revenue, to pay interest, to repel invasion &c. can be contracted. The section in full is subjoined.

CREATION OF DEBT FORBIDDEN.—No law shall authorize any debt to be contracted on behalf of the State except in the following cases: To meet casual deficits in the revenue; to pay interest on the State debt; to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the public defense.

In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation. The clause referred to reads as follows.

Nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

SECOND, as to municipalities, the provision contained in the Constitution seems to be equally clear and emphatic, and, as will be found, fixes the limit at 2 per cent of the valuation. It is article 13 of that instrument which relates to this subject, and we give the article in full below.

LIMITED—EXCESS VOID.—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained by the last assessment for State and County taxes previous to the incurring of such indebtedness; and all bonds or obligations in excess of such amount given by such corporation shall be void; *Provided*, That in time of war, foreign invasion, or other great public calamity, on petition of a majority of the property owners in number and value, within the limits of such corporation, the public authorities in their discretion may incur obligations necessary for the public protection and defense to such an amount as may be requested in such petition.

It should be said in connection with the above that several laws have been enacted since the foregoing constitutional limit was adopted (March 14 1881), and bonds have been issued by counties thereunder *beyond the 2 per cent limit*, for the construction of "free gravel, stone or other macadamized roads," calling the laws "emergency" measures, and several such laws have been passed at the session which has just adjourned, all of which we now have in our possession. We wrote the Attorney General of Indiana last month for his opinion as to the constitutionality of these road laws. Under date of March 29 1899 he replied, stating that he would answer our question when he obtained a copy of the laws from the State printer. We go to press before having received any further response.

THIRD, counties (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is section 6 of article 10, and is as follows.

Counties cannot take stock. No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated company, nor borrow money for the purpose of taking stock in any such company; nor shall the General Assembly ever on behalf of the State assume the debts of any county, city, town or township, nor of any corporation whatever.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize cities to subscribe to the stock of railroads, as it did by a general law passed in 1867 granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits. Other laws of a somewhat similar character have been passed at other dates. We notice one law too which authorizes counties bordering on the State line to subscribe for railroad stock and to issue bonds for the purpose of paying the subscription. In view of the above section this grant of power extended to counties would seem to be at least questionable.

COUNTIES are apparently restricted by statute to a lower than the Constitutional limit of 2 per cent in the matter of creating certain kinds of debt. For instance, Section 5749 of the Revised Statutes authorizes any county to issue bonds when necessary to construct, complete or repair court house, jail or other county buildings, or to fund existing debt; in those cases county commissioners may borrow for that purpose not exceeding 1 per cent on assessed valuation and issue bonds therefor.

Limit of one per cent may be exceeded in counties for funding purposes in certain cases where the aggregate indebtedness in 1879 exceeded one per cent (see Revised Statutes, Section 816); also for temporary loans (see Revised Statutes, Section 5818).

Also (if the laws that have been passed are constitutional), the limit *of 2 per cent* may be exceeded for the purpose of making roads (see above) by calling such laws "emergency" measures, and thereby attempting to bring them within the *provision* of Article 13 of the Constitution.

In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns of fifteen thousand inhabitants or over to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specific purposes, such as water works, &c.

POPULATION OF STATE.—The population of Indiana has been as follows in the years named.

1897.....	2 867,036	1860.....	1,350,428	1830.....	343,031
1890.....	2,192,404	1850.....	988,416	1820.....	147,178
1880.....	1,978,301	1840.....	685,866	1810.....	24,520
1870.....	1,680,637				

Between 1860 and 1870 the increase was 330,209, or 24·45 per cent, between 1870 and 1880 297,664, or 17·71 per cent, and between 1880, and 1890 214,103, or 10·82 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF INDIANA.

NOTE.—*For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.*

ADAMS CO.—County seat is Decatur.

LOANS—	When Due.		
Bonded debt June 1, 1898	$50,000	Assessed val'n, real	$6,393,055
Floating debt	14,609	Assessed val'n, pers'l	2,087,480
Total debt June 1, 1898	64,609	Railroads	1,057,220
Gravel road bonds addit'l	46,287	Total valuation 1897	9,537,755
Sinking fund	1,826	Total tax rate (per M.) '96	$8·20
		Population in 1890 was	20,181

INTEREST on the redemption bonds is payable at New York.

ALEXANDRIA.—This city is in Madison County.

Total debt Mar. 25, 1898	$59,500	Population in 1890 was	715
Tax valuation 1897	1,600,000	Population in 1880 was	488
Real valuation	4,000,000	Population in 1896 (est.)	7,000

ALLEN COUNTY.—WM. MEYER, Jr., Audit'r.

County seat is Fort Wayne.

Court House Bonds, 4s	$525,000	Total valuation 1898	$42,691,185
Bonded debt Feb. 15, '99	525,000	Assessment abt. 60% actual value.	
Tax valuation, real	34,838,240	State & Co. tax (per M.) '99	$7·30
Tax valuation, person'l	7,431,125	Population in 1890 was	66,689

INTEREST is payable by Winslow, Lanier & Co., New York City.

ANDERSON.—{M. M. DUNLAP, Mayor. {FRANK G. EPPLY, City Clerk.

This city is the county seat of Madison County.

LOANS—	When Due.	REFUND. WATER B'DS.—(Con.)—	
FUNDING BONDS—1879-1893—		5s, J&J, $5,000	July 1, 1917
6s, semi-an., $26,000	Feb. 14, 1913	..s, ..., 60,000	Aug. 1, 1918
6s, semi-an., 27,000	Nov. 15, 1900-'08	Total debt Mar. 1, '99	$151,500
($3,000 due yearly.)		Tax valuation 1897	7,070,340
5s, M&N $4,000	May 1, 1917	Actual valuation	24,000,000
SCHOOL BONDS—1890—		City tax rate (per M.), '98	$13·00
6s, semi-an., $20,500	Aug. 1, 1910	Population in 1890 was	10,741
REFUNDING WATER BONDS—		Population in 1899 (est.)	25,000
5s, J&J, $9,000	July 1, 1917		

OPTIONAL.—The school bonds, and the funding bonds due in 1913, are subject to call ten years from date of issue.

INTEREST is payable at Fourth National Bank of New York City

BARTHOLOMEW CO.—I. B. BARRETT, Auditor. County seat is Columbus.

LOANS—	When Due.		
COUNTY FUNDING BONDS—		Total debt Jan. 1, '99	$41,000
5½s, J&D, $16,000	1899 to 1900	Gravel road bonds (additional)	44,979
($8,000 due yearly.)		Total valuation 1898	15,117,000
BRIDGE FUNDING BONDS—		Assessment about actual value.	
5s, M&N, $25,000	1901 to 1905	County tax rate (p. $1,000)	$10·30
$5,000 due yearly.		Population in 1890 was	23,867

INTEREST on 5½ per cent bonds is payable at Nat. Branch Bank of Madison and on 5s at First Nat. Bank of Columbus, Ind.

BLACKFORD CO.—J. P. RAWLINGS, Treas.

County seat is Hartford City.

LOANS.	When Due.		
COURT HOUSE BONDS.		Assessed valuat'n, real.	$5,412,665
5s, J.&J., $60,000	1903 to 1907	Assessed val'n, pers'l	1,656,115
(Part due yearly.)		Total valuation 1898	7,068,780
5s, A&O, $59,000	1907 to 1913	Assessment is ¾ actual value.	
(Part due yearly.)		State & Co. tax (per M) 1899	$5·50
Bonded debt Feb. 1, '99.	$119,000	Population in 1890 was	10,461
		Population in 1899 (est.)	19,000

INTEREST is payable by Winslow, Lanier & Co., New York.

BRAZIL.—{HOMER M. BAILY, Mayor. {JOSEPH W. WILLIAMS, City Clerk.

This city is in Clay County.

LOANS—	When Due.		
SCHOOL HOUSE—		Bonded debt Jan. 1, '99.	$90,500
6s, J&J, $3,000	July 1, 1899	Net floating debt	9,725
6s, M&N, 10,000	Nov. 1, 1901	Total debt	100,225
6s, M&N, 15,000	1910-1915	Sinking fund accounts	2,920
6s, M&N, 8,000	Nov. 1, 1917	Net debt Jan. 1, 1899	97,305
6s, M&N, 4,500	Nov. 1, 1918	Water debt (included)	46,000
6s, ..., 4,000	1910	Tax valuation, real	1,886,210
WATER-WORKS—		Tax valuation, personal.	722,615
6s, J&J, $4,000	July 1, 1899	Total valuation 1898	2,608,825
6s, J&J, 4,000	July 1, 1904	Assessm't about 7/10 actual value.	
6s, M&N, 25,000	1905-1910	Tax rate (per $1,000), '99	$10·00
4s, J&J, 3,000	Jan. 1, 1906	Population in 1890 was	5,905
REFUNDING WATER WORKS—		Population in 1899 (est.)	9,500
s, J&J, $4,000	July 1, 1905		
6s, M&S, 6,000	Sept. 1, 1906		

TAX FREE.—All bonds are exempt from taxation since 1893.

CLARK CO.—HERMAN H. HEATON, Auditor.

County seat is Jeffersonville.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation personal	$4,728,842
5s, J & D, $100,000	1899 to 1908	Total valuation 1899	12,805,099
($10,000 due yearly on June 1)		Assessment about ¾ actual value.	
Interest is payable in New York.		State & Co. tax (per M.) '99	$7·40
Total debt June 1, '99	$100,000	Population in 1890 was	30,259
Tax valuation, real	8,076,257	Population in 1899 (est.)	35,000

CLAY CO.—County seat is Brazil.

LOANS—	When Due.		
GRAVEL ROAD BONDS—		Assessed val'n, pers'l	$3,745,005
5s, ann., $68,000	Nov., '99-'08	Total valuation 1897	11,609,395
Jail bonds	$15,000	Assessment about ½ of actual value	
Funding bonds	20,000	State & Co. tax (per M.) '97	$8·10
Total debt June 15, '98	35,000	Tax rate (per $1,000)	$14·50
Gravel road bonds (add'l)	229,500	Population in 1890 was	30,536
Assessed valuat'n, real	7,864,390	Population in 1897 (est.)	35,000

INTEREST on the bonds is payable at the Third National Bank New York.

COLUMBUS.—J. W. SUVERKRUP, Clerk.

This city is in Bartholomew County.

LOANS.	When Due.		
CONSOL. FUNDING, SERIES A & B.		Floating debt	$2,058
5s, J&J, $7,000	Jan. 1, 1907	Total debt Mar. 1, 1898.	76,058
FUNDING BONDS—		Sinking fund	5,303
5s, J&J, $8,000	Sept. 3, 1915	Net debt Mar. 1, 1898	70,753
REFUNDING BONDS—		Tax valuation, real	2,706,285
4s, ..., $44,000	Jan. 1, 1919	Tax valuation, person'l	1,669,450
WATER-WORKS BONDS—		Total valuation 1897	4,375,735
5s, J&J, $15,000	Sept. 3, 1915	Assessment about ⅓ actual value.	
Interest payable in New York.		Total tax rate (per M.) '97	$21·40
Bonded debt Mar. 1, '98.	$74,000	Population in 1890 was	6,719
		Population 1898 (estim't'd)	10,000

All bonds are subject to call after 10 years from date of issue.

INTEREST on the consol. funding bonds is payable at Winslow Lanier & Co., New York.

CRAWFORDSVILLE.—

This city is in Montgomery County.

LOANS—	When Due.		
REFUNDING BONDS 1898—		Tax valuation, real	$2,531,055
4½s, $20,000	.....	Tax valuation, person'l	1,452,860
Bonded debt Feb. 15, 1898	$35,000	Total valuation 1897	3,983,915
Floating debt	15,000	Assessment about ¾ actual value.	
Total debt	50,000	Tax rate (per $1,000) '98	$13·40
Sinking fund	5,000	Population in 1890 was	6,089
Net debt Feb. 15, 1898	45,000	Population 1897 (est.) was	8,000

TAX FREE.—The bonds of this city are exempt from taxation.

DAVIESS COUNTY.—County seat is Washington.

LOANS—	When Due.		
COUNTY BONDS—		Assessed val'n 1898	$11,267,255
.....	$25,000 Apr. 15, 1900	State & Co. tax (per M.), '99	7·00
Total debt Feb. 4 1899	$35,000	Population in 1890 was	26,227

DEARBORN CO.—County seat is Lawrenceburgh

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation, person'l	$3,773,070
Bonds of '95, $30,000.	Nov. 1, 1915	Total valuation 1897	8,990,240
Tot. bonded debt June 1, '98	$30,000	Actual valuation (est.)	14,000,000
Tax valuation, real	$5,217,170	Population in 1890 was	23,364
		Population in 1880 was	26,671

DECATUR.—J. W. TEEPLE, Chairman Fin. Com.

This city is in Adams County.

LOANS—	When Due.		
STREET IMP. BONDS—		Assessed valuat'n, real.	$844,670
6s, Dec., $11,700	1899-1907	Assessed val'n, pers'l	684,410
($1,300 on May 1.)		Total valuation 1898	1,529,086
Tot. gen. debt Jan. 1, '99	$20,000	Tax rate (per $1,000) '99	$19·60
Water debt (additional)	46,000	Real valuation	$5,000,000
Elec.-Light Plant (add'l)	13,000	Population in 1890 was	3,142
School debt (additional)	21,000	Population in 1880 was	1,905
		Population 1898 (estimated)	5,500

DECATUR CO.—County seat is Greensburgh.

LOANS—	When Due.		
COURT HOUSE BONDS—		Railroads	$1,057,220
5s, ..., $35,500	1910	Total valuation 1897	9,537,755
FUNDING BONDS—		Assessment is ¾ actual value.	
....., 12,000		Total tax (per $1,000) '96	$7·91c⅔
Total debt June 1, 1898.	$47,500	Population in 1890 was	19,277
Assessed val'n, real	6,393,055	Population in 1880 was	19,779
Assessed val'n, pers'l	2,087,480	Population in 1895 (est.)	20,000

DELAWARE CO.—D. A. LAMBERT, Treas.

County seat is Muncie.

LOANS—	When Due.		
COURT HOUSE BONDS—		Net debt June 1, '98	$86,000
5s, M&N, $156,000		Tax valuation, real	14,397,980
($10,000 due yearly.)		Tax valuation, person'l	7,206,820
Interest is payable in New York.		Total valuation 1898	21,604,800
Bonded debt June 1, '98	$156,000	Assess. about ⅔ of actual value.	
Sinking fund	70,000	State & Co. tax (per M.) '99	$6·96⅔
		Population in 1890 was	30,131

DELPHI.—{FRANK ROBISON, Mayor. {JAS. M. RAMEY, Treasurer.

This city is in Carroll County.

LOANS—	When Due.		
RAILROAD BONDS—		Bonded debt Jan. 1, '99	$32,000
7s, g. A&O, $22,000 g.	April 1, 1908	Water debt (additional).	15,000
SCHOOL BONDS—		Tax valuation, real	769,529
5s, M&N, $10,000 g.	Nov. 1, 1907	Tax valuation, personal.	415,268
WATER BONDS—		Total valuation 1898	1,184,797
7s, g. J&J, $15,000 g.	July 1, 1911	Assessm't is about ¾ actual value.	
Subject to call on 60 days' notice.		Total tax per $1,000 1899	$27·40
		Population in 1890 was	1,923

TAX FREE—All of the city's bonds are exempt from taxation.

INTEREST on the railroad and school bonds is payable at Delphi on the water bonds at Chicago.

DUNKIRK.—This city is in Jay County.

LOANS—	When Due.		
PURCHASING AND STREET BDS.—		WATER-WORKS BONDS—	
6s, J&J, $2,121	1899-1903-4	6s, M&S, $11,500	1915
6s, A&O, 1,900	1903	($500 due yearly.)	
(Part due yearly.)		Bonded debt Jan. 1, 1898	$30,021
SCHOOL BONDS—		Floating debt about	2,800
6s, M&S, $1,500	$500 biennially	Total debt Jan. 1, 1898	32,821
6s, J&J, 8,000	500 annally	Tax valuation 1897	801,175
6s, M&S, 4,500	1915	Assessment is 2-5 actual value.	
($500 due yearly.)		Total tax rate (per M.) '97	$24·60
		Population in 1890 was	1,024
		Population in 1898 (est.)	5,000

INTEREST on $13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—{PETER TURNER, Mayor. {P. P. ABEL, Treasurer.

This city is in Elkhart County.

LOANS.	When Due.		
FUNDING BONDS—		Bonded debt Feb. 15, '99.	$74,000
5s, M&N, $15,000	1899-1903	City has no floating debt.	
($3,000 due yearly on May 1)		Tax valuation, real	$4,020,945
5s, M&S, $20,000	1903-1907	Tax valuation, personal	1,134,890
($4,000 due yearly on Sept. 1)		Total valuation, 1898	5,155,835
4½s, J&D, $25,000	Dec. 1, 1915	Assessment about ⅝ actual value.	
HIGH SCHOOL BONDS:		Total tax (per $1,000) '99	$25·30
5s, J&J, $14,000	1899-1905	Population in 1890 was	11,360
($2,000 due yearly on July 1)		Population in 1880 was	6,953
		Population 1899 (estimat'd)	17,000

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE All city bonds are exempt from taxation.

ELKHART CO.—E. L. D. Foster, Auditor.

County seat is Goshen.

LOANS—	When Due.
County Bonds—	
4½s, ..., $40,000	Feb. 1, 1900
($10,000 due y'rly)	to Feb. 1, 1903
Funding Bonds—	
5s, M&S, $50,000	Mar. 1, 1904
($5,000 due y'rly)	to Mar. 1, 1913

Bonded debt Jan. 1, 1899 $90,000
Tax valuation 1898....21,235,650
Tax rate (per $1,000) '99.....$6·50
Real valuation (est'd). 50,000,000
Population in 1890 was....39,201
Population 1899 (estimat'd) 52,000

INTEREST on funding bonds is payable at County Treasurer's office.

ELWOOD.—William A. Hupp, Treasurer.

This city is in Madison County.

Bonded debt Feb. 1, '99. $102,500
Sinking fund assets..... 13,732
Net debt Feb. 1, 1899... 88,768
Assessed valuation, real. 2,455,305
Assessed valuat'n, per'l. 1,199,580

Total valuation 1898..$3,654,885
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898. $25·80
Population in 1898 (est.)...15,000

EVANSVILLE.—WM M. AKIN, JR., Mayor. HENRY STOCKFLETH, Treasurer.

Evansville is the County seat of Vanderburgh County. This city has entered into a contract to refund the bonds maturing in 1912, provided that *all* of these issues may be secured by the contracting firm.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Series A	5	J & J	Jan. 1, 1912	$648,000
Do. B	4½	J & J	Jan. 1, 1912	326,000
Do. C	4	J & J	July 1, 1912	694,000
Water bonds	6	J & J	July 1, 1912	400,000
Refunding school bonds	5	J & D	1907	50,000
Old bonded debt	7	.....	.....	1,000
do do	6	.....	.....	36,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, Etc.—The total bonded debt January 1, 1899, was $2,155,000, including water debt of $400,000. In addition to this there is outstanding an old bonded debt of $37,000. The city has no floating debt. The city has started a sinking fund for the payment of the school bonds.

ASSESSED VALUATION (total) in 1898 was $27,476,487, including $20,953,950 for real estate and $6,522,537 for personal property; the city tax rate (per $1,000) was $10·70.

TAX-RECEIVABLE COUPONS.—All issues of Evansville city bonds carry tax-receivable coupons.

POPULATION.—The population in 1890 was 50,756; in 1880 was 29,280; in 1895 (estimated) 65,000.

FLOYD CO.—County seat is New Albany.

Total debt June 1, 1898.. $83,743
Assessed valuat'n, real. 9,750,385
Ass'd valuat'n, pers'al.. 2,834,035

Railroads..... .... $634,977
Total valuation 1897...13,219,397
Population in 1890 was.....29,458

FORT WAYNE.—HENRY P. SCHERER, Mayor. HENRY C. BERGHOFF, Compt'r.

This city is the county seat of Allen County. The $15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city upon annexation of the town.

LOANS—	When Due.
Funding Loan—	
6s, A&O, $85,000	Oct. 15, 1899
Refunding Railroad Loans—	
4½s, A&O, $299,000	Oct. 10, 1913
Water Works—	
6s, M&N, $100,000	Nov. 15, 1899
6s, J&J, 146,000	Jan. 15, 1900
6s, J&J, 15,800	July 10, 1914
5s, J&D, 20,000	Dec. 31, 1899

INTEREST on 5% funding bonds is payable at the Hamilton Bank, New York; on all other bonds in New York.

TOTAL DEBT, SINKING FUNDS, Etc.—The subjoined statement shows municipal debt on date named.

	Jan. 1, '99.	July 1, '98.	Jan. 1, '98.	Jan. 1, '97.
Total bonded debt	$665,800	$673,800	$673,800	$677,800
Sinking funds	29,763	32,700	21,966	14,254
Net debt	$636,037	$641,100	$651,834	$663,546
Water debt (included above)	$286,000	$281,800	$285,800	$285,800

The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per $1,000.
1898	$17,830,775	$5,008,585	$22,839,360	$18·60
1897	17,709,520	4,873,605	22,583,125	.....
1895	17,459,060	5,316,880	22,775,940	18·70
1890	.....	.....	19,629,540	.....
1880	.....	.....	13,450,075	.....

The tax rate for 1898 includes county tax, 5·30; city tax, $9·50; special school fund tax, $1·80. The city tax in 1897 was $9·25.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1899 it was estimated at 52,000.

FRANKFORT.—This city is in Clinton County.

LOANS—	When Due.
High School Bonds—	
4½s, A&O, $42,000	Oct. 1, 1909
Sewerage Bonds—	
4½s, A&O, $22,000	Oct. 1, 1909

Total debt Feb. 15, 1898..$64,000
Sinking fund..... 2,500
Net debt Feb. 15, 1898.... 61,500

Tax valuation, real....$2,150,545
Tax valuation, person'l. 1,398,200
Total valuation 1897... 3,548,745
City tax (per $1,000)'97 $8·30
Average school tax '96. 2·10
Population in 1890 was.....5,913
Population in 1880 was.....2,800
Population 1897 (est.).....10,000

INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.—Rochester is the county seat.

Court-house bonds, 5s....$121,500
Refunding bonds, 5s..... 35,000
Bonded debt Jan. 1, 1899 156,500
Assessed valuation, real. 6,547,465

Assessed valu'n, pers'l. $3,279,095
Total valuation 1899... 9,826,560
State & co. tax (per M.) '98..$10·10
Population 1890.....16,746

GOSHEN.—I. D. Wolfe, City Clerk.

This city is in Elkhart County.

Bonded debt Sept. 1, '98. $58,974
Floating debt..... 31,647
Total debt Sept. 1, 1898. 90,621
Assessed valuation '98..3,500,000

Assessment about ¾ actual value.
City tax (per $1,000) '98...$10·00
Population in 1890 was.... 6,033
Population in 1899 (est.)...10,500

GRANT COUNTY.—County seat is Marion.

Tot. gen. debt June 1, '98 $90,000
Gravel r'd bonds (addit'l) 121,000
Tax valuation 1897....21,479,680

Population 1890 was.....31,493
Population 1897 (estim'd)..60,000

GREENE COUNTY.—County seat is Bloomfield.

LOANS—	When Due.
Assessment Bonds—	
6s, J&D, $3,000	June 1, 1899
6s, J&J, 22,·00	Jan. 1, '99-04
6s, J&D, 5,000	Dec. 15, '99-03
6s, J&J, 9,300	Jan. 21, '99-04
6s, J&J, 3,000	July 1, 1900
6s, Nov., 4,900	Nov. 15, 1900
6s, Nov., 1,875	Nov. 15, 1899
6s, J&D. 12,500	Dec. 13, '98-03
County Bonds—	
6s, M&S, $20,000	Sept. 15, 1905
(Subject to call after ten years.)	

Gravel Road Bonds—
4-5-6s, $258,460.....
Gross debt June 1, 1898...$60,000
(Gravel road bonds not included.)
Assessed valuat'n, real. $6,295,465
Ass'd valuation, per.'l. 2,281,825
Railroads..... ... $82,793
Total valuation 1897... 9,460,083
Population 1890 was.....24,379
Population 1897.....30,735

INTEREST is payable at the Continental Nat. Bank, New York City

GREENFIELD—Greenfield is in Hancock County.

Total debt Jan. 1, 1898.. $65,000
Water debt (included)... 33,000
Tax valuation 1897.....1,900,000

Real valuation.....$5,000,000
Population in 1890 was.....3,100
Population in 1897 (est.).....6,000

HAMILTON COUNTY.—A. J. Gibbs, Treasurer.—County seat is Noblesville.

LOANS—	When Due.
Funding Bonds—	
6s, Aug., $20,000	Aug. 26, 1903
5s, Jan., 20,000	Jan. 2, 1906
5s, ..., 35,000	Aug. 6, 1912
Road Bonds—	
6s, Sept. $1,000	Sept. 30, 1899

Bonded debt Jan. 1, 99.. $76,000

Tax valuation, real...$11,394,080
Tax valuation, person'l 4,470,635
Total valuation 1898...15,864,715
Assessment is about ⅔ actual val.
Av. tax rate (per M.) '98....$15·10
Population in 1890 was.....26,123
Population in 1899.....35,000

INTEREST on $40,000 funding bonds is payable at Indianapolis; on $35,000 at Noblesville; on the remaining bonds in New York.

HAMMOND.—This city is in Lake County.

Total debt 1896..... $148,768
Water debt (included)... 25,000
Tax valuation 1896.....5,000,000

Real valuation.....$15,000,000
Population in 1890 was..... 5,428
Population in 1896 about..12,000

HARRISON CO.—T. S. Getzendanner, Aud'r.

County seat is Corydon.

LOANS—	When Due.
Funding Bonds—	
6s, Sept., $10,000	Sept. 24, 1900
Subject to call.	
5s, May, $21,000	May 1, 1899
Interest payable in New York.	

Bonded debt May 1, 1898. $31,000
Sinking fund..... 847
Net debt May 1, 1898..... 30,153

Floating debt (addit'l). $4,500
Tax valuation, real..... 3,887,807
Tax valuation, pers'l... 2,070,000
Total valuation 1898... 5,957,807
Assessment is ⅔ actual value.
Total tax (per $1,000) 1898. $6·96
Population 1890 was.....20,786
Population 1898 (estim'd)..22,000

HOWARD COUNTY.—John A. Morrison, Treasurer.—County seat is Kokomo.

Bonded debt Jan. 1, 1899..$30,000
Gravel r'd bonds (addit'l) 28,640
Assessed valuat'n, real. $9,310,135
Ass'd valuation, pers'l. 3,460,450

Total valuation 1898..$12,770,580
Assessment is 4-5 actual value.
State & Co. tax (per M) '99).$6·33
Population in 1890 was.....26,186

HUNTINGTON—Huntington is in Huntington County.

Net debt (last returns)... $33,500
Tax valuation 1894.....3,666,910
Real valuation 15,000,000

Population in 1890 was.....7,328
Population in 1893 was....11,550

HUNTINGTON CO.—W. F. SWAIM, Auditor. JACOB W. JOHN, Treasurer.

County seat is Huntington.

Funding Bonds—
6s & 5s..... $52,000
Bonded debt June 1, '98 52,000
Sinking fund June 1, '98 8,256

Total valuation 1897..$14,541,440
Assessm't ½ to ¾ of actual value.
State & Co. tax (per $1,000) $6·00
Population 1890 was.....27,644

INDIANAPOLIS.—THOMAS TAGGART, Mayor. E. M. JOHNSON, Comptroller.

Indianapolis is the county seat of Marion County.

LOANS—	When Due.
Funding Bonds—	
4s, J&J, $45,000	Jan. 1, 1910
Improvements—	
4s, J&J, $40,000	Jan. 1, 1900
($10,000 due y'rly)	to Jan. 1, 1903
Park Improvement Bonds—	
4s, J&J, $350,000	Jan. 1, 1927
Station House Bonds—	
4s, J&J, $150,000	Jan. 1, 1927
Refunding Bonds—	
4s, J&J, $200,000	July 1, 1915
4s, J&J, 109,500	Jan. 26, 1924
4s, J&J, 600,000	Mar. 1, 1924
4s, J&D, 300,000.	June 30, 1924
Refunding Bonds—(Con.)	
3½s, J&J, $110,000	Jan. 1, 1909
Annexed Dist. Bonds—	
Brightwood Water B'ds—	
6s, F&A, $18,000	1900-1915
Houghville School B'ds—	
6s&5s, $17,300	1899-1915
Mt. Jackson School B'ds—	
6s, M&S, $600	($100 y'rly)
West Indianapolis School Bonds—	
6s, J&J. $34,000	18 9-1912
Funding Bonds—	
6s, ..., $43,000	1908-1917

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and $1,000

INTEREST is payable by Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The subjoined statement shows the total bonded debt of Indianapolis and the city's temporary loans on each of the dates indicated.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, 1897.	Jan. 1, 1896.
Total funded debt	$1,904,500	$1,914,500	$1,424,500	$1,869,500
Debt assu. by annex'n	112,900	116,000	.....	.....
Total liabilities	2,017,400	2,030,500	.....	.....

The city has no sinking fund.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per $1,000
1898	$86,783,715	$33,072,965	$119,856,680	$18·50
1897	85,160,245	32,586,425	117,746,670	17·30
1896	77,922,520	30,363,395	108,285,915	18·50
1895	74,454,630	31,183,230	105,637,860	16·50
1890	69,694,230	24,006,960	93,701,190	15·55
1887	35,765,855	14,719,765	50,485,620	18·20
1886	39,069,305	19,136,585	58,205,890	13·50
1880	.....	.....	48,099,940	16·00

POPULATION.—In 1890 population was 105,436; in 1880 it was 75,056; in 1870 it was 48,244; in 1899 was estimated at 195,000.

Indianapolis School District—FRANK L. REISSNER, Asst. Sec. Bd. of Sch. Com.

This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

LOANS— *When Due.*
BUILDING, REFUNDING, &C.—
5s, J&J, $100,000. July 1, 1901-11
4½s, J&J, $20,000....July 1, 1900
4s, J&J, $80,000.....July 1, 1899
4s, A&O, $60,000.....Oct. 1, 1899
4s, M&S, $80,000.....Mar. 1, 1900
BUILDING NOTES—
6s, ..., $24,727....June 1, 1899
6s, ..., 24,727....Dec. 1, 1899
COUPON NOTES—
5s, ..., $3,340....Sept., 1899-00

COUPON NOTES—(Continued)—
4s, ..., $260,000 June 30, 1899
6s, J&J, 105,620 July, 1899-02
4½s, J&J, 40,000. Jan. 1, 1903-13
4½s, M&N, 60,000. Nov. 1, 1910-24
4s, F&A, 40,000...Feb. 1, 1911
4s, M&S, 8,000...Mar. 31, 1918
Total debt Feb. 4, 1899. $906,415
Library, school & compulsory education tax rate (per $1,000) 1898 .....$4·40
Population 1899 (est.).....195,000

JACKSON CO.—J. D. DURWENT, Auditor.

County seat is Brownstown.

LOANS— *When Due.*
BRIDGE FUNDING BONDS—
5s, M&S, $5,000.....Sept. 10, 1899
5s, A&O, $30,000. Oct. 15, 1900-05
$5,000 due yearly.
GRAVEL ROAD BONDS—
6s, M&N, $6,450.....Nov. 15, 1899
6s, M&N, 6,300.....Nov. 15, 1900
($1,050 due y'rly) to Nov. 15, 1905

Total debt Mar. 1, 1899..$129,960
Tax valuation, real.....6,316,845
Tax valuation, personal. 3,966,475
Total valuation 1898..$10,283,320
Assessment is about actual value.
State & Co. tax (per $1,000) $20·00
Population in 1890 was....24,139
Population in 1897 (estim.).31,000

The gravel road bonds are not properly a county debt, the township being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY.—A. C. MANOR.

County seat is Portland.

LOANS— *When Due.*
COUNTY BONDS—
5s, y'rly, $75,000. Dec. 1, '99, to '07
(5 M y'rly to '02; 10 M '03 to '06.)
5s, ..., $21,000. July, 1899 to '02
INFIRMARY BLDG. BONDS—
5s, y'rly, $5,000.....Dec. 4, 1899
ROAD BONDS—
6s, y'rly, $4,500.....

JAIL BONDS—
3½s, ..., $24,000.....1907
Bonded debt Feb. 1, '99 $103,500
Floating debt..... 25,000
Total debt Feb. 1, '99.. 128,500
Assessed valuation '99. 11,966,725
State and Co. tax (per M) '99. $9·80
Population in 1890 was.....23,478
Population 1899 (est.).....33,000

JEFFERSONVILLE.—{THOS. B. RADER, Mayor. {A. H. BAMBER, Clerk.

This city is in Clarke County. The $87,000 of bonds due Aug. 1, 1896 (since refunded), were declared illegal by the Supreme Court. The city obtained permission from the Legislature to refund them, and the legality of this Act has been affirmed by the Supreme Court.

LOANS— *When Due.*
REFUNDING CITY BONDS
3½s, ..., $87,000.....1900-1924
(See note at head of statement.)
6s, J&D, $50,000....Dec. 15, 1900
6s, F&A, 50,000.....Feb. 1, 1901
5s, J&J, 34,900.....Jan. 1, 1906
5s, A&O, 54,000.....Apr. 1, 1922
5s, J&J, 73,500.....July 1, 1922
Bonded debt Jan. 1, '99..$353,400

Floating debt..... $50,193
Total debt Jan. 1, 1899.. 403,593
Tax valuation, real 2,565,355
Tax valuation, personal. 730,535
Total valuation 1897....3,295,890
Assessment is ½ actual value.
Total tax (per $1,000) 1897. $31·30
Population in 1890 was.....10,666
Population in 1880 was..... 9,357
Population in 1897 (estim.).12,000

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.

TAX FREE.- All of the above bonds are exempt from city tax.

KNOX COUNTY.—{SAMUEL A. JORDAN, Auditor. {W. H. VOLLMER, Treasurer.

County seat is Vincennes.

LOANS— *When Due.*
DRAINAGE BONDS—
6s, ..., $20,446....Jan., '98-'00
6s, ..., 80,994....Feb., '97-'11
6s, ..., 41,578....Mar., '97-'10
6s, ..., 6,926... Dec., '98-'07
6s, ..., 7,211.....1900-1907
GENERAL PURPOSES—
5s, M&S, $45,000..Mar. 15, '00-'08
Bonded debt Jan. 1, '99...$50,000

Floating debt..... $1,140
Total debt Jan. 1, 1899. 51,140
Sinking fund..... 12,625
Net debt..... 38,515
Drainage bonds (add'l). 157,155
Tax valuation 1898....16,500,000
Assessment about 65% act. value.
State & Co. tax (p. $1,000)'98. $6·80
Population in 1898 (est.)...36,000
Population in 1890 was....28,044

INTEREST on $50,000 bonds is payable at the Hanover National Bank, New York; on ditch bonds at the National Park Bank, New York.

KOKOMO.—{W. S. ARMSTRONG, Mayor. {J. A. BURKHALTER, Treasurer.

This city is in Howard County.

LOANS— *When Due.*
BUILDING BONDS—
6s, M&N, $25,000....May 1, 1908
FUNDING BONDS—
6s, J&J, $25,000.....Jan. 1, 1902
6s, M&S, 10,000.....Sep. 1, 1902
4s, A&O, 14,000.....Apr. 1, 1905
REFUNDING BONDS—
4s, J&J, $10,000.....July 15, 1904
SCHOOL BONDS—
6s, J&J, $12,000.....July 1, 1900
6s, M&S, 3,000.....Sept. 1, 1909

6s, J&J, $17,000.....July 1, 1912
Subject to call after 1907.
Interest payable at New York.
Bonded debt Feb. 1, 1899. $116,000
Net debt Feb. 1, 1899... 108,913
Tax valuation, real.....3,160,470
Tax valuation, personal. 1,435,465
Total valuation 1898....4,595,935
Assessment is about ¾ actual val.
Total tax (per $1,000)..... $24·80
Population in 1890 was..... 8,261
Population in 1899 (est.)...13,000

LAFAYETTE.—{NOAH JUSTICE, Mayor. {FRANK DU TEIL, Treasurer.

This city is the county seat of Tippecanoe County.

LOANS. *When Due.*
REFUNDING WATER BONDS 1895—
4½s, J&D, $225,000..June 1, 1920
Subject to call after June 1, 1915.
Interest payable at New York.
Tot. dbt. (water) Jan. 1, '98. $300,000

Tax valuation, real.....$7,701,065
Tax valuation, person'l 3,893,465
Total valuation 1898...11,594,530
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1899. $23·90
Population in 1890 was.....16,243
Population 1898 (estim.)....25,000

LA PORTE.—This city is the county seat of La Porte County.

The water bonds are free from city tax when held in the city.

LOANS— *When Due.*
SCHOOL BONDS—
5s, M&N, $24,000. May 1, '99-1910
($2,000 due yearly.)
WATER BONDS (REFUNDING)—
5s, M&N, $20,000....May 1, 1899
($5,000 yearly) to May 1, 1902
Int. payable at city treas. or in N. Y.
Total debt Apr. 1, 1898.... $51,000
Sinking fund assets..... 7,000

Net debt Apr. 1, 1898.... $44,000
Water debt (included)... 30,000
Tax valuation, real.....2,326,280
Tax valuation, personal. 1,498,156
Total valuation 1897....3,824,436
Assessment about ½ actual value.
Total tax (per $1,000) 1897. $20·90
Population in 1890 was.....7,196
Population in 1880 was.....6,195
Population in 1899 (est.)....9,000

LA PORTE CO.—County seat is La Porte.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, Apr. 15, $88,000. Apr. 15, 1900
($22,000 due y'rly) to Apr. 15, 1903
5s, Feb. 1, $80,000.....1904
($20,000 due yearly) to 1907
Total debt June 1, 1898..$190,000

Tax val'ation '97 (est.). $24,000,000
Assessment is ½ actual value.
State tax (per $1,000)..... $2·97
County tax (per $1,000) 1897 2·23
Population in 1890 was.....34,445
Population in 1880 was.....30,985
Population in 1895 about...35,000

INTEREST on $110,000 court house bonds is payable at the First Nat. Bank of Chicago, Ill.; on others at the Chemical Nat. Bank, N.Y.

LAWRENCEBURG.—JOS. F. FRAZER, Clerk.

This city is in Dearborn County. Arrangements have been made to refund on June 1, 1899, the $40,500 5 per cent bonds with a new issue of $40,000 4½ per cent 15-year bonds.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $10,000.....1913
AGRICULTURAL BONDS—
5s, Nov., $2,000.....Nov., 1901
FUNDING BONDS—
5s, M&S, $40,500.....Mar., 1905
Subject to call at any time.

Interest payable at City Treasury.
Total debt Jan. 1, 1899. $53,000
Tax valuation, real..... 828,790
Tax valuation, personal. 526,105
Total valuation 1898....1,354,895
Total tax (per $1,000) '99 25·90
Population in 1890 was.....4,284

LOGANSPORT.—This city is in Cass County.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&N, $235,000...Nov. 1, 1915
Optional after Nov. 1, 1905
Int.—N. W. Harris & Co., N. Y.
Water-works imp. bds. $5,000 00
Water-works certifs... 28,750 00
School bonds 50,000 00
Pratt charitable fund. 5,000 00
City orders outstand'g. 25,507 00

Total debt Feb. 1, 1898. $349,257
Cash on hand May 1, '97 23,126
Net debt..... 326,131
Assessed valvation, real. 5,761,170
Assessed valuation, per'l. 1,841,160
Total valuation 1897....7,602,330
Tax rate (per $1,000) 1898. $11·70
Population in 1890 was .. 13,328
Population in 1880 was .. 11,198
Population 1897 (est.) 17,500

MADISON.—{ELLISON D. MCGUIRE, Mayor. {GEORGE F. HARPER, City Clerk.

Madison is the county seat of Jefferson County.

LOANS— *When Due*
FUNDING "D"—
4s, M&N, $8,000.....Nov. 1, 1907
4s, M&N, 8,000.....Nov. 1, 1908
4s, M&N, 8,000.....Nov. 1, 1909
4s, M&N, 8,000.....Nov. 1, 1910

REFUNDING BONDS, "E"—
4s, M&N, $90,000..Nov. 1, 1899, to
($6,000 due yearly) Nov. 1, 1913
WATERWORKS FUNDING BONDS—
4½s, F&A, $65,000...Aug. 1, 1899
($7,000 due yearly) to Aug. 1, 1909

TAX FREE.—Bonds are all exempt from city tax.

PAR VALUE.—These bonds are in pieces of $100, $500 and $1,000.

INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; all other bonds by City Treasurer.

TOTAL DEBT, SINKING FUND, ETC.—

	Aug. 1, '98.	*Feb.* 1, '97.	*Jan.* 1, '96.	*Feb.* 1, '95.
Total bonded debt	$190,200	$195,000	$200,000	$214,000
Sinking funds	11,500	15,000	15,000	8,000
Net debt	$178,700	$180,000	$185,000	$206,000
Water debt (included above)	65,200	81,000	86,000	100,000
Floating debt	3,000	19,347	27,000	35,000

The sinking fund receives yearly about $15,000.

ASSESSED VALUATION.—The city's assessed valuation (supposed to be actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Tax Rate per* $1,000
1898	$2,542,195	$1,559,135	$4,101,330	$24·90
1897	2,532,245	1,645,525	4,177,770	24·60
1896	2,516,135	1,777,020	4,293.155	20·60
1890	2,477,340	1,434,905	3,912,245	24·60
1888	1,865,940	1,337,300	3,203,240	....

POPULATION.—In 1890 the population was 8,936; in 1880 it was 8,945; in 1870 it was 10,709. According to local figures the population in 1899 was about 10,000.

MADISON CO.—County seat is Anderson.

LOANS— *When Due.*
COUNTY BONDS—
6s, ..., $12,500 1899
6s, Sept., 10,000..Sept. 17, 1900
6s, June, 15,000..June 29, 1901
6s, Sept., 16,000...Sept. 1, 1902
6s, Sept., 17,000...Sept. 1, 1907
GRAVEL ROAD BONDS—
6s, Sept., $8,250...Sept. 1, 1899
($2,750 due yearly) to Sept. 1, 1901

GRAVEL ROAD BONDS—(Cont).
6s, Sept., $275....Sept. 1, 1902
Total debt June 1, 1898 $76,750
Gravel Road Bonds (add) 11,275
Tax valuation, real.....18,579,505
Tax valuation, personal 8,431,305
Total valuation 1897...27,010,810
Assessment abt. ¾ actual value.
Tax rate (per $1,000).....$6·61
Population in 1890 was.....36,487
Population in 1897 (est.)...71,500

INTEREST on $10,000 county bonds of 1900 is payable at the Fourth Nat. Bank of New York City; on all other bonds in Anderson.

TAX FREE.—Bonds are all exempt from taxation.

MARION.—This city is in Grant County.

LOANS— *Amount.*
IMPROVEMENT BONDS—
6s, ..., $20,000.....1908
Electric-light 6s.....$33,000
Funding 5s and 6s..... 61,000
Funding 4½s..... 18,000
School 6s..... 3,000
Water-works 5s and 6s.... 16,500
Interest payable in New York.

Bonded debt Jan. 1, '98..$122,500
Sinking fund..... 3,392
Net debt Jan. 1, 1898.... 119,108
Tax valuation 1897.....6,494,005
Water debt (included)... 16,500
Assessment is ½ actual value.
City tax rate (p. $1,000) '97. $8·60
Population in 1890 was..... 8,769
Population in 1897 (est'd)..20,000

MARION COUNTY.—HARRY B. SMITH, Aud'r.

County seat is Indianapolis.

LOANS— *When Due.*
COUNTY BONDS—
5s, J&J, $100,000..July 1, 1901
5s, J&D, 200,000...June 1, 1908
4½s, J&D, 200,000...June 1, 1900
4½s, J&D, 200,000...June 1, 1905
REFUNDING BONDS—
4s, ..., $200,000.....1927

Bonded debt Oct. 1, '98. $900,000
Floating debt..... 305,000
Total debt Oct. 1, '98.. 1,205,000
Tax valuation 1897...139,059,980
Assessment about ¾ actual value.
State and Co. tax (per M) '99. $7 10
Population in 1890 was...141,156

MICHIGAN CITY.—{G. S. VAN DEUSEN, Mayor. {F. SCHAEUFFELE, Treasurer.

Michigan City is in La Porte County.

LOANS— *When Due.*
BRIDGE BONDS—
6s, Dec., $2,000.....Dec. 31, 1899
SCHOOL BONDS—
6s, Nov., $5,000 .....Nov. 1, 1903
5s, May, 35,000. .....May 1, 1916
5s, June, 7,000.....1900 to 1904
($1,400 annually on June 1.)
Interest payable at Treas'r's office.
Bonded debt Mar. 1, '99. $49,000

Sinking fund..... $1,312
Net debt Mar. 1, 1899.... 47,688
Tax valuation, real.....2,483,317
Tax valuation, personal. 857,672
Total valuation 1898...$3,340,989
Assessment is 50 p.c. actual value.
Total tax (per $1,000). '98..$26·00
Population 1890 was.....10,776
Population 1880 was..... 7,366
Population 1899.....16,000

MONROE CO.—J. S. Woodward, Treasurer.

County seat is Bloomington.

LOANS— *When Due.*
BUILDING AND REFUNDING—
6s&5½s, J&J, $40,000.July,'99-'08
($4,000 due yearly.)
Subject to call.
ROAD BONDS—
5s, Nov., $22,500....Nov. 15, 1898
($2,500 due yearly) to Nov.15,1906
5s, ..., $51,872.....
5s, ..., 69,954.....1898-1907

Bonded debt July 1, 1898. $50,000
Floating debt..... 7,785
Total debt July 1, 1898.. 57,785
Road bonds (add'l)..... 147,324
Tax valuation, real... ..7,115,355
Tax valuation, personal. 688,150
Total valuation 1897....7,803,505
Assessment nearly actual value.
Total tax (per $1,000) '97...$5·933
Population in 1890 was....17,673
Population in 1898 (est.)...24,000

INTEREST is payable at the office of Winslow, Lanier & Co., N. Y.

MONTGOMERY CO.—Wm. Johnson, Treas.

County seat is Crawfordsville.

LOANS— *When Due.*
REVENUE BONDS—
6s, M&N, $20,000...May 11, 1899
Total debt Feb.10, 1899. $20,000
Tax valuation, real.....13,464,835

Tax valuation, pers'al..$6,737,545
Total valuation 1898...20,202,380
Assessment is ¾ actual value.
State & co. tax (per M.) 1898.$7·30
Population in 1890 was....28,025
Population 1899 about.....31,000

MORGAN COUNTY.—County seat is Martinsville.

LOANS— *When Due.*
BRIDGE BONDS—
6s, ..., $30,000.....1899 to 1902
($5,000 payable yearly Dec. 1.)
COUNTY BONDS—
5s, ..., $5,000.....Dec. 1, 1899
Interest payable at the Merchants' Nat. Bank, Indianapolis.

Bonded debt June 1, '98 $35,000
Tax valuation, real..... 7,345,670
Tax valuation, personal 2,392,700
Total valuation 1897... 9,738,370
Assessment about ¾ actual value.
Total tax (per $1,000)....$30·16⅔
Population in 1890 was....18,643
Population in 1896 (est.)...21,000

MT. VERNON.—This city is the county seat of Posey Co.

LOANS— *When Due.*
FUNDING:
5s, J&D, $10,000.....June 1, 1899
5s, J&D, 10,000.....June 1, 1904
5s, J&D, 10,000 ....June 1, 1909
Bonded debt Jan. 15, 1898.$30,000

Sinking fund..... $5,018
Net debt Jan. 15, 1898.. 24,982
Total valuation 1897....1,488,735
Assessment about ⅔ actual value.
City tax (per $1,000).....$12·00
Population in 1890 was.....4,705

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—This city is the county seat of Delaware County.

LOANS— *When Due.*
GENERAL CITY DEBT—
5s, M&N, $15,000....May 15, 1901
5s, J&D, 10,000....Dec. 15, 1906
5s, Var., 23,000...Feb.&Dec.'09
5s, J&D, 15,000....Dec. 15, 1911
5s, A&O, 25,000....Apr. 15, 1912
5s, F&A, 10,000....Feb. 15, 1913
5s, F&A, 20,000....Feb. 1, 1914

Total general city debt
Sept. 1, 1897..... $118,000
Tax valuation, real.....4,815,340
Tax valuation, personal.1,999,795
Total valuation 1897....6,815,135
Assessment about ½ actual value.
Total tax (per $1,000) '97..$12·60
Population 1890 was.....11,345
Population 1897 (est.).....25,527

INTEREST is payable in New York.

NEW ALBANY.—{EDWARD CRUMBO, Mayor. {T. M. McCULLOCH, Clerk.

This city is the county seat of Floyd County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g
Funding Bonds.....1893	5	A & O	Oct. 15, 1908	$40,000
Improvement Bonds.....1880	6	M & N	May 21, 1900	50,000
Refund. Air Line RR. Bonds..	5	J & J	July 1, 1915	291,000
Kent'y & Ind. Bridge Bonds*.	5	M & S	.....,1902	250,000

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.

INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer.

TOTAL DEBT, ETC.—The subjoined statement shows New Albany's total bonded debt and the sinking fund held by the city against the same on the dates named.

	Jan. 1,'99.	Jan. 1,'97.	Jan. 1,'96.	Jan. 1,'95.
Total bonded debt.....	$381,000	$383,000	$383,000	$385,000
Sinking funds, etc.....	24,000	20,571	20,478	19,000
Net debt.....	$357,000	$362,429	$363,522	$366,000

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from ½ to ¾ cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per $1,000
1898.....	$7,394,665	$1,977,745	$9,372,410	$13·00
1897.....	7,413,575	2,301,775	9,715,350	11·00
1896.....	7,359,810	2,328,020	9,687,830	12·50
1895.....	7,382,650	2,812,385	10,195,035	13·00
1891.....	7,669,950	3,613,915	11,283,865	11·50
1890.....	5,325,010	3,112,190	8,437,200	14·40
1880.....	.....	.....	3,725,390	.....

POPULATION.—In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

PERRY COUNTY.—{JOHN CONWAY, Treasurer. {A. P. FENN, Auditor.

County seat is Cannelton.

Total debt June 1, 1898.. $105,741
Tax valuation, real 2,278,915
Tax valuation, person'l..1,010,300
Total valuation 1898....3,289,215

Assessment is 3-5 actual value.
State & Co. tax (per M)'98.$11 96⅔
Population in 1890 was....18,240
Population in 1896 (est.)...22,000

PERU.—{ORSAND DURAND, Mayor. {DAVID IRWIN, Clerk.

This city is in Miami County.

LOANS— *When Due.*
REFUNDED DEBT BONDS—
5s, J&J, $11,000.....1900-1910
($1,000 yearly on Jan. 1.)
ROAD BONDS—
6s, M&N, $6,000.....1899-1904
($1,000 due yearly on May 1.)
SCHOOL CITY BONDS—
6s, M&N, $15,000.....Nov. 1, 1910
Subject to call after Nov. 1, 1900
4½s, J&J, $15,000....Jan. 1, 1913
REF'D'G WATER WORKS BONDS—
4s, J&J, $60,000.....July 1, 1900
($5,000 due y'rly) to July 1, 1911

Total debt July 1, 1898.. $108,000
Sinking fund..... 3,000
Net debt July 1, 1898.... 105,000
Total water debt (incl.).. 60,000
Tax valuation, real.....1,735,845
Tax valuation, personal. 863,695
Total valuation 1898....2,599,540
Assessment about ½ actual value.
Total tax (per $1,000) '98..$21·70
Population in 1890 was..... 7,028
Population in 1898 about...11,000

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—M. J. Stichfield, Auditor.

County seat is Valparaiso.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, Aug., $39,000.....Aug. 1, 1900
5s, July, 7,000.....1896-1904
GRAVEL ROAD & CO. BONDS—
1897, $23,000.....
Interest payable at Valparaiso.
Bonded debt June 1, 1898.$46,000

Sinking fund..... $23,708
Net debt June 1, 1898.. 22,292
Total valuation 1898...15,296,600
Assessment is ¾ actual value.
Tax & co. tax (per M.) '98....$6·51
Population in 1890 was....18,052
Population in 1898 (est.)...24,000

PULASKI COUNTY.—County seat is Winamac.

LOANS— *When Due.*
Court house 5s, $55,000, '99-1909
Interest payable at Chicago.
Bonded debt June 1, 1898.$77,000
Floating debt..... 260
Total debt..... 77,260
Sinking fund assets..... 7,965
Net debt June 1, 1898..... 69,295

Ass'd valuation, real ..$3,609,915
Ass'd valuation, pers'l... 998,513
Railroad.....1,341,585
Total valuation 1897....5,949,963
Assessment about ½ actual value.
Total tax (per $1,000) '95..$18·10
Population in 1890 was.....11,233
Population in 1896 (est.)...15,000

RICHMOND.—{WM. W. ZIMMERMAN, Mayor. {GEO. J. KNOLLENBERG, Clerk.

County seat of Wayne County.

LOANS— *When Due.*
CITY BONDS—
4s, ..., $7,000.....
5s, ..., 30,000.....Feb. 1, 1902
IMPROVEMENT BONDS—
6s, ..., $4,500.....May 1, 1899
($450 due yearly) to May 1, 1908
PARK BONDS—
6s, ..., $5,000.....July 1, 1899
($500 due yearly) to July 1, 1908
4s, ..., $10,000.....Apr. 1, 1915
(Subject to call after 1905.)

PARK BONDS—(Con.)—
4s, ..., $15,000.....July 1, 1915
Total debt May 1, 1898....$72,500
Cash..... 9,203
Net debt Feb. 1, 1898..... 63,597
Street Impt. bonds (add'l). 88,100
Total valuation 1898...12,281,072
Assessment about ½ actual value.
Population 1890 was.....16,608
Population 1895 was.....20,334

INTEREST is payable in New York City.

SOUTH BEND.—This is the county seat of St. Joseph Co.

REFUNDING BONDS—
4s, M&S, $6,500.....Sept., 1903
WATER BONDS—
4s, J&J, $5,000..... July 1, 1918
4s, J&J, 5,000.....Jan. 2, 1919
Total debt Jan. 1, '98. $258,500
Water debt (incl.)..... 221,000
Sinking fund..... 20,800

Net debt Jan. 1, 1898.. $237,700
City's proportion of county debt..... 90,000
Assessed valuat'n '97 13,603,250
True valuation (est.).. 25,000,000
City tax rate (per M) '98....$12·20
Population 1897 (est.).....30,000
Population 1890.....21,819

SPENCER COUNTY.—J. G. Rimstidt, Aud'r.

County seat is Rockport.

Floating debt Feb.15,'99 $100,000
Tax valuation, real.....5,03',405
Tax valuation, personal.1,772,265

Total valuation 1898...$6,807,670
State and Co. tax (per M)'98.$9·20
Population in 1890 was.....22,060

SULLIVAN COUNTY.—J. R. Riggs, Aud'r.

County seat is Sullivan.

Gravel road bonds..... $226,989
Ditch and levee..... 77,966
Infirmary bonds..... 15,000
Bonded debt Sep.15,'98 319,955
Tax valuation 1898....11,850,000

Actual valuation abt. $25,000,000
State and Co. tax (per M) '98.6·40
Population in 1890 was.....21,877
Population in 1898 (est.)...33,000

TERRE HAUTE.—{FRED. A. ROSS, Mayor. {F. T. BORGSTROM, Treasurer.

This city is the county seat of Vigo County.

LOANS— *When Due.*
FUNDING BONDS (1890-1895)—
4½s, J&J, $154,000.....1899-1909
($14,000 due yearly.)
4s, M&N, $123,000....May 1, 1915
REFUNDING BONDS—
4s, M&N, $40,000.....1916
(Subject to call after 1906.)
SEWER BONDS—
4s, A&O, $70,000.. 1917
STREET IMPROVEMENT BONDS—
6s, J&J, $140,130.....1/10 yearly
6s, ..., $7,000..... 1900-1909

STREET RY. BONDS—
6s, J&J, $26,320.....1/10 yearly
Interest payable in New York.
Bonded debt Mar. 1, '98. $401,000
Street impt. bonds (add'l) 136,400
Tax valuation, real.....15,025,000
Tax valuation, personal 5,700,000
Total valuation 1898...20,725,000
Assessment is ⅓ actual value.
State & Co. tax (per M) '98...$14·20
City tax (per $1,000) '99.... 12·20
Population in 1890 was.....30,217
Population in 1898 (est.). .40,000

TIPPECANOE CO.—G. A. Jamison, Auditor.

County seat is Lafayette.

LOANS— *When Due.*
COURT HOUSE REFUND. BONDS—
5s, M&N, $175,000.. May 20, 1903
GRAVEL ROAD BONDS—
5s & 6s, $23,000.....1899-1901
Total debt Feb. 24, '99. $175,000
Road bonds (add'l)..... 23,000

Sinking fund assets.....$13,138
Tax valuation, real.....21,418,965
Tax valuation, person'l 6,005,240
Total valuation 1898...27,424,205
Assessment is ⅔ actual value.
State & Co. tax (per M) '99...$7·10
Population 1890 was 35,078
Population 1899 (est.).....45,000

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—County seat is Tipton.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $150,000.....July 1, 1896
(Part due yearly) to July 1, 1913
Floating debt.....$30,000

Total debt June 1, 1898..$200,000
Gravel road bonds (add'l). 42,600
Assess'd valuation 1897. 9,035,274
Real valuation (est.).... 12,000,000
Population in 1890 was.....18,066

INTEREST is payable at the Third National Bank, New York.

UNION CO.—County seat is Liberty.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, M&N, $10,000 .May 1, 1899
($5,000 due yearly) to May 1, 1900
5s, Feb., $50,000.....Feb. 1, 1910
Subject to call Feb. 1, 1900
Total debt June 1, 1898....$60,000

Tax valuation, real.... $3,580,215
Tax valuation, personal.1,733,540
Total valuation 1897....5,313,755
Assessment is 60 p. c. actual value.
Total tax (per $1,000).....$16·62½
Population in 1890 was.....7,673
Population in 1880 was.....7,006

INTEREST on the $10,000 bonds is payable in New York; on others at Liberty, Ind.

VALPARAISO.—J. W. HALLADAY, Clerk.

This city is the county seat of Porter County.

REFUNDING BONDS—
4s, ..., $51,000.....1918
(Part subject to call after 10 and 15 years.)
Bonded debt Apr. 22, '98 $71,400
Floating debt..... 11,94·
Total debt Apr. 22, '98. 83,349

Sinking Fund..... .... $30,000
Net debt Apr. 22, '98 .. 53,449
Tax valuation 1897.... 2,337,645
Real valuation.....10,000,000
Population in 1890 was.....5,090
Population in 1897 (est.).....7,000

VANDERBURGH CO.—L. H. LEGLER, Aud.

County seat is Evansville.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $100,000	Jan. 1, 1910
5s, J&J, 220,000	Jan. 1, 1918
FUNDING BONDS—	
5s, J&J, $175,000	1907
REFUNDING BONDS—	
3½s, M&N, $80,000	May 1, 1914
Bonded debt Jan. 16, '99. $595,000	

Tax valuation, real....$27,900,000
Tax valuation, person'l..7,500,000
Total valuation, 1898..35,400,000
Assessment about ¾ actual value.
State tax (per $1,000).....$2·96
County tax (per $1,000)..... 4·60
Av'ge school tax (per $1,000) 4·00
Population 1890 was.....59,809
Population 1899 (est.).....75,000

INTEREST is payable in New York.

VIGO COUNTY.—County seat is Terre Haute.

LOANS—	When Due.
COURT HOUSE (Ser. A, B & C)—	
5s, M & N, $80,000	1894 to 1911
5s, M & S, 80,000	1899 to 1906
Tot. bond. debt Feb. 1, '99. $280,000	
Floating debt..... 75,000	
Assessed valua'n, real..23,528,610	

Assessed valuation, per. $7,155,465
Railroads..... 2,595,870
Total valuation 1898....33,279,945
Tax rate (per M) '98.... 14·20
Population in 1890 was.....50,195
Population in 1899 (est.)....65,000

INTEREST is payable by the Central Trust Company, New York.

VINCENNES.—This city is in Knox County.

LOANS—	When Due.
COUNTY BONDS—	
3½s, ..., $75,000	.....
REFUNDING BONDS—	
5s, ..., $16,000	.....
5s, ..., 12,000	.....
4½s, semi-an., 16,000	Aug. 1, '13
CITY HALL BONDS—	
4s, ..., $8,000	.....
SCHOOL BONDS—	
5s, ..., $36,000	.....

Bonded debt Jan. 1, 1898 $88,000
Floating debt..... 9,090
Total debt Jan. 1, 1898.. 97,090
Sinking fund assets..... 2,690
Net debt Jan. 1, 1898.... 108,265
Assessed valuation, real. 2,963,020
Assessed val'ation, per'l. 1,825,155
Total valuation 1897.... 4,788,175
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1897. $25·20

INTEREST on 5s payable in New York; on 4s in Vincennes.

WARRICK CO.—C. P. MCCLARY, Treasurer.

County seat is Booneville.
County has no bonded debt.
Floating debt Jan., '99. $30,000
Total valuation 1899...$6,657,565
Assessment is at cash value.

State tax (per $1,000) '98 .. $2·96
County tax (per $1,000) '98.. 5·00
Population 1890 was.....21,161
Population 1899.....22,000

WARSAW.—This city is in Kosciusko County.

Total debt Jan. 1, 1898....$42,000
Sinking fund 13,001
Net debt Jan. 1, 1898..... 28,999
Tax valuation, real.....1,138,288

Tax valuation, person'l $525,850
Total valuation 1897... 1,664,130
Total tax (per $1,000).....20·60
Population in 1898 (est.)....4,200

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County.

LOANS—	When Due.
STREET, SHOP, ETC.—	
6s, M&N, $8,000	1901-1905
6s, J&J, 8,500	July 1, 1908
6s, J&J, 15,000	1899-1901
6s, ... 10,000	1899 1908
REFUNDING BONDS—	
.... $4,000	Jan. 2, 1900
SCHOOL BONDS—	
.... $10,000	1903-1904

SCHOOL BONDS—(Con.)—
.... $20,000..... ....
Total debt Jan. 1, '1899.. $60,000
Tax valuation, real..... 2,292,760
Tax valuation, pers'l... 912,345
Total valuation 1898... 3,205,105
Total tax (per $1,000) '98..$13·00
Population 1899..... 12,500
Population in 1880 was..... 4,323

INTEREST is payable in New York City.

TAX FREE—All bonds are exempt from taxation.

WAYNE COUNTY.—ALONZO MARSHALL, Aud.

County seat is Richmond.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, semi-an., $125,000	1905-1909
($25,000 due yearly on July 1.)	
5s, semi-an., $100,000	1910-1913
($25,000 due yearly on Dec. 1.)	
4½s, semi-an., 75,000	1902-1904
($25,000 due yearly on Aug. 1.)	
Funding bonds.....$80,000	
Bonded debt Jan. 1, 1899..380,000	

Sinking fund..... $25,000
Net debt Jan. 1, 1899... 345,000
Tax valuation, real.....16,482,280
Tax valuation, pers'l...10,001,960
Total valuation 1898...26,484,240
Assessment about actual value.
State & Co. tax (per M) '98. ..$8·00
Population in 1890 was.....37,628
Population in 1899 (est.)....40,000

WELLS CO.—County seat is Bluffton.

Bonded debt June 1, '98 $113,000
Gravel road bds. (ad'd'l) 96,000

Assessed valuat'n '97. $11,045,995
Population 1894 (estim'd)..25,000

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY COUNTY.—W. E. MEYERS, Treas.

County seat is Columbia City.

LOANS—	When Due
COURT HOUSE BONDS—	
5s, ... $25,000	June 15, 1899
FUNDING BONDS—	
5s, ... $6,000	Jan. 1902-'03
5s, 16,000	Jan. 1904-'07
Bonded debt Feb 15, 1899. $47,000	
Sinking Fund 11,000	

Net debt Feb 15, 1899.....$36,000
Tax valuation, real..... 6,668,630
Tax valuation, pers'l... 4,18·,505
Total valuation 1898...10,855,135
State & Co. tax (per M.) '98...$6·70
Population in 1890 was.....17,768
Population in 1899 (est. ...20,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports:

Location.	Bonded Debt.	Float'g Debt.	Sinking Fund Cash.	Free Gravel Rd. B'ds.	Population. (1890)
Boone County	$35,000	.....	$39,900	.....	$26,572
Brookville (Town) Fran'n Co.	15,800	.....	.....	.....	2,028
Cannelton, Perry Co.	10,000	8,000	.....	.....	1,991
Cass County	40,000	25,000	.....	.....	31,152
Carroll County	92,500	23,809	4,630	2,000	20,021
Cicero, Hamilton Co	23,000	.....	.....	.....	1,500
Coal Creek (Twp) Mont'y Co.	13,000	.....	.....	.....	2,159
Connersville (City) Fay'te Co.	58,500	3,967	1,953	.....	4,548
Crawford County	46,000	12,959	6,450	.....	13,941
Crown Point (T'wn), Lake Co.	*38,500	.....	.....	.....	1,907
Danville, Hendricks Co.	21,000	.....	.....	.....	1,569
Dekalb County	.....	42,358	19,055	.....	24,307
Fairmount (Town) Grant Co.	23,800	6,250	.....	.....	1,462
Fayette County	54,000	25,197	.....	.....	12,630
Fountain County	30,000	6,000	.....	.....	19,558
Hancock County	238,000	.....	.....	2,000	17,829
Hendricks County	7,000	5,883	.....	5,296	21,498
Jasper County	152,500	4,614	.....	60,500	16,000
Jefferson County	.....	.....	.....	38,240	24,507
Jennings County	55,000	.....	.....	73,070	14,608
Johnson County	40,000	674	14,844	.....	.....
Kendallville (City) Noble Co.	7,500	3,650	.....	.....	2,960
Kosciusko County	30,000	.....	.....	.....	28,645
Lagrange, Lagrange Co.	20,000	.....	.....	.....	1,784
Marshall County	10,000	.....	5,807	.....	23,818
Martin County	55,000	.....	.....	.....	13,973
Miami County	16,000	1,424	.....	.....	25,823
New Castle, Henry Co.	28,000	3,000	.....	.....	2,697
North Vernon (City) Jen's Co.	15,000	.....	.....	.....	2,012
Orange County	.....	69,127	2,299	60,114	14,678
Owen County	.....	3,000	.....	126,920	15,040
Parke County	8,000	.....	3,803	31,116	20,296
Perry (Twp) Vanderburgh Co.	13,500	.....	.....	.....	595
Pike County	28,000	10,000	.....	.....	18,544
Pigeon (Twp) Vanden'gh Co.	12,000	.....	.....	.....	.....
Portland (City) Jay Co	98,800	8,000	2,500	.....	3,725
Princeton (City) Gibson Co	46,375	3,500	.....	.....	3,076
Randolph County	10,000	.....	9,747	500	28,085
Ripley County	20,000	14,508	1,599	.....	19,350
Rush County	260,000	1,500	4,371	.....	19,034
St. Joseph County	253,000	38,608	.....	.....	42,457
Salem, Washington Co	19,000	.....	.....	.....	1,975
Scott County	14,500	15	.....	5,000	7,833
Seymour, Jackson Co.	25,000	.....	.....	.....	5,337
Shelbyville, Shelby Co.	44,000	.....	4,500	.....	5,451
Starke County	102,000	1,062	390	.....	7,349
Switzerland County	2,000	.....	.....	41,528	12,514
Tipton (City) Tipton Co.	82,673	14,000	49,000	.....	2,697
Union City, Randolph Co	67,000	.....	3,000	.....	2,681
Wabash County	10,000	38,013	.....	.....	27,126
Warren County	.....	11,068	.....	.....	10,955
Washington County	10,000	875	1,270	103,255	18,619
White County	70,000	.....	2,857	37,100	15,671

* This includes $33,000 water debt.

State of Illinois.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 3, 1809) - March 1, 1809
Admitted as a State (Act April 18, 1818) - - Dec. 3, 1818
Total area of State (square miles) - - - - - 56,650
State Capital - - - - - - - - - Springfield
Governor (term ends 2d Monday Jan. 1901) - John R. Tanner
Sec. of State (term ends 2d Mon. Jan. 1901) - James A. Rose
Treasurer (term ends 2d Mon. Jan. 1901) Floyd W. Whittemore
Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the STATE AND CITY SUPPLEMENT of April 1894, page 91.

BONDED DEBT.—This State had on January 1, 1899, no bonded debt, except $18,500 bonds which have ceased to draw interest, but have not yet been surrendered for payment.

ASSESSED VALUATION.—The total assessed valuation has been as follows in the years named. The tax rate for 1898 was $5·60.

Years.	Assessed Val.	Years.	Assessed Val.	Years.	Assessed Val.
1898....	$772,431,976	1891....	$822,109,429	1882....	$809,395,895
1897	796,370,618	1888....	784,911,874	1881....	799,813,566
1896....	814,242,196	1887....	796,752,888	1880....	786,616,394
1895....	827,942,047	1886....	793,563,498	1879....	784,632,550
1894....	822,260,617	1885....	798,482,823	1878....	857,235,762
1893....	845,733,572	1884....	809,169,803	1873....	1,355,401,317
1892....	831,310,306	1883....	817,904,721		

Under a law passed Feb. 25, 1898, there will be a general assessment of real estate but once in every four years instead of annually; personal property will be listed every year. The law also provides that property shall be appraised at full value but assessed at only one-fifth of such value.

DEBT LIMITATION.—No State has developed a greater repugnance to the creating of debt than Illinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818. The Constitution of 1848 contains no reference to municipalities, but has in it stringent restrictions limiting to $50,000 the power of the Legislature to create State debt, except in case of war, invasion, etc., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basis settled.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual deficits and failures of revenue, the aggregate which can be created is very properly raised to $250,000. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two restrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * *Provided*, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate $250,000; and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of repelling invasion, suppressing insurrection or defending the State in war (for payment of which the faith of the State shall be pledged), shall be contracted, unless the law authorizing the same shall at a general election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election. The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law, providing for the payment of such interest by such tax, shall be irrepealable until such debt be paid: *And provided further*, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

SECTION 20. The State shall never pay assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or individual.

Nothing needs to be added in explanation of the foregoing. The provisions seem to be explicit and to guard most wisely the creation of State debt.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. *First* is a provision in Article 8, Section 3, forbidding the General Assembly and every municipality from making any appropriation in aid of any sectarian purpose. *Second* is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad &c. or to loan its credit. *Third* is the broad and general provision, Section 12, Article 9, which limits the indebtedness of all municipalities to 5 per cent "on the value of the taxable property therein," &c. We give these sections below:

ARTICLE 8, Section 3. Neither the General Assembly nor any county city, town, township, school district, or other public corporation, shall ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian purpose, or to help support or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.

ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes, previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incurring any indebtedness as aforesaid shall before, or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district, or other municipal corporation, from issuing their bonds in compliance with any vote of the people which may have been had prior to the adoption of this Constitution in pursuance of any law providing therefor.

SEPARATE Sections. [Municipal subscriptions to railroads etc.] No county, city, town, township or other municipality shall ever become subscriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, *provided, however*, that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5 per cent is general, as will be seen—that is, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc.; and the county board of any county has been authorized by general statute to issue, when it deems it necessary, county bonds, after submitting the matter to the legal voters of the county at a general election, at which a majority vote is required as a prerequisite of the issue. In all these general laws, however, it is provided, according to Section 12, Article 9, of the Constitution, that in no case must the aggregate indebtedness exceed five per cent of the taxable property therein.

IMPROVEMENT BONDS.—There is a kind of improvement bond authorized in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject "to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond "and consent that the lot or lots or parts thereof therein designated "shall become liable for the interest and principal therein named and "the same shall be a lien upon said property from this date until paid "off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.

We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and occasion for all this machinery, one should study also the previous statute (page 99, &c.) which authorizes cities, &c., to protect themselves from overflow and inundation and control private levees, &c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.

POPULATION OF STATE.—The population of Illinois has been reported as follows in the years named.

1890	3,826,351	1860	1,711,951	1830	157,445
1880	3,077,871	1850	851,470	1820	55,162
1870	2,539,891	1840	476,183	1810	12,282

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF ILLINOIS.

NOTE—*For reports not found in alphabetical order among the following, see "Additional Statements" at the end of this State.*

ALEXANDER CO.—County seat is Cairo.

The bonds below described are registered with the Auditor. The $31,000 railroad bonds are in litigation.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Cairo & Vincennes RR	8	J & J	July 1, 1892	$31,000
Funding	6	J & J	July 1, 1915	55,000

Debt October 1, 1898, $55,000, plus $31,000 in litigation.

INTEREST on bonds due in 1915 is payable in New York; on others by the State Treasurer, Springfield.

ASSEESSED VALUATION of real estate in 1898 was $1,882,887; personal property, $417,244; total, $2,300,131. The State tax (per $1,000) in 1897 was $6·60. Property is assessed at about one-third of its actual value.

POPULATION in 1890 was 16,563; in 1880 it was 14,808.

ALTON.—{HENRY BRUEGGEMANN, Mayor. {L. J. HARTMANN, Comptroller.

This city is in Madison County.

LOANS.— REFUNDING BONDS—	When Due.	Interest payable at Alton.	
4s, J&J, $14,000	July 1, 1909	Total debt Feb. 1, 1899	$60,500
4s, F&A, 6,000	Aug. 1, 1910	Impt. bonds (additional)	7,200
4s, ... 2,000	July 1, 1911	Total valuation	1,707,475
4s, ... 23,500	June 1, 1913	Assessed valuation ⅓ of actual val.	
4s, ... 5,500	July 1, 1916	Total tax per $1,000	$40·40
4s, ... 5,000	Aug. 1, 1917	Population in 1890 was	10,294
4s, ... 4,500	Aug. 1, 1918	Population in 1898 was	13,647

AMBOY.—A. J. TOMPKINS, Supervisor.

This township is in Lee County. The bonds described are registered with the State Auditor.

LOANS— FUNDING BONDS—	When Due.	Tax valuation, real	$321,967
6s, July 1, $103,500	July 1, '07-'12	Tax valuation, personal	54,031
(Subject to call after July 1, 1899.)		Total valuation 1898	375,998
Net debt Feb. 15, 1899	$99,500	Tax rate (per $1,000) '98	$73·50
		Population in 1890 was	3,139

INTEREST is payable by State Treasurer, Springfield.

AROMA.—This township is in Kankakee County.

LOANS— REFUND'G BONDS, (reg.)—	When Due.	Assessment about ⅓ actual value	
5s, ann., $18,000	July 1, 1910	State tax (per $1,000) '97	$6·60
Subject to call at any time.		County tax (per $1,000) '97	7·30
Total debt Mar. 1, 1898	$18,000	Town tax (per $1,000) '97	20·50
Tax valuation 1897	199,002	Population in 1890 was	1,093
		Population in 1898 (est.)	1,700

Four thousand dollars of the township's debt is paid off each year.

INTEREST is payable at Springfield, Ill., or at New York.

AURORA.—Aurora is in Kane County.

LOANS— bWATER BONDS—	When Due.		
5s, F&A, $46,000	Feb. 1, 1900	5s, F&A, $46,000	Feb. 1, 1905
		5s, F&A, 30,000	Aug. 1, 1914

b $1,000 coupon bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York

TAX EXEMPT.—All bonds are free from taxation.

TOTAL DEBT ETC.—The total city debt in January, 1897, was $168,000; sinking fund assets, $5,755; net debt, $162,245. Total township debt (last returns) $48,000.

ASSESSED VALUATION.—In 1896 the city's total assessed valuation was $3,732,268; total tax (per $1,000), $55·50; in 1891 it was $3,608,463. The township's assessed valuation of real estate in 1891 was $3,093,375; of personal property, $1,143,061; total, $4,236,436.

BONDS ILLEGALLY ISSUED.—"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them."

POPULATION.—The population in 1890 was 19,688; in 1880 was 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

AURORA SCHOOL DISTRICT NO. 4.—

LOANS— SCHOOL BONDS—1895.	When Due.	Total debt (last returns)	$38,000
5s, J&J, $10,000	1903-1907	Tax valuation 1894	1,288,929
($2,000 due yearly on July 1.)		Real valuation	5,000,000
Interest payable in New York.		Population in 1895 (est.)	8,000

BEARDSTOWN.—W. G. Smith, Clerk.

This city is situated in Cass County.

LOANS—	When Due.
Refunding Bonds—	
5s, J&J, $83,000	Jan. 1, 1902
Water Bonds—	
6s, A&O, $20,000	Apr. 1, 1908
Subject to call.	
Bonded debt Aug. 15, '98	$103,000
Floating debt	2,182

Total debt Aug. 15, 1898	$105,182
Sinking fund	2,104
Net debt Aug. 15, 1898	103,078
Tax valuation 1897	458,114
Assessment is ⅕ actual value.	
Total tax (per $1,000) '97	$98·40
Population in 1890 was	4,226
Population in 1897 (est.)	6,000

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.—This city is in St. Clair County.

LOANS.—	When Due.
Railroad Aid Bonds—	
8s, ..., $25,000	Past due
Refunding Bonds—	
4s, M&S, $84,000	Sept. 2, 1909
Subject to call after Sept. 2, 1899	
4s, J&J, 40,000	Jan. 1, 1910
Subject to call after Jan. 1, 1900	
Interest payable at Belleville.	

Total debt Aug. 1, 1897	$124,000
Ass'd valuation, real	1,607,065
Ass'd valuation, pers'l	447,547
Total valuation 1898	2,054,612
Assessment is ¼ actual value.	
Total tax (per $1,000) '98	$64·20
Population in 1890 was	15,361
Population in 1880 was	10,683
Population in 1897 (est.)	20,000

TAX FREE.—All of the bonds issued by this city are tax exempt.

Belleville School District No. 4.—H. D. Updike, Secretary Board of Education.

LOANS—	When Due.
Refunding Bonds—	
4s, F&A, $12,000	Sept. 1, 1918
4s, F&A, 5,500	Feb. 1, 1919
Bonded debt Sept. 4, 1898	$69,500

Assessed valuation '97	$2,038,298
Assessment about ⅖ actual value.	
Total tax rate (per M.) '97	$67·16
Population 1898 (est.)	19,000

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
Funding Bonds—	
6s, July 1, $27,000	Past due.

Bonded debt Oct. 1, 1898	$27,000
Population in 1890 was	2,487
Population in 1880 was	2,030

INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

LOANS—	When Due.
6s, J, $8,000	July 1, 1902
6s, J, 7,000	July 1, 1903
6s, J, 8,000	July 1, 1904
6s, J, 8,000	July 1, 1905
6s, J, 31,250	July 1, 1906

6s, F, $8,250	Feb. 1, 1907
Total debt Feb. 15, 1898	$68,500
Assessed valuation, real	27,566
Tax rate (per $1,000)	$42·30
Population 1897 (est.)	600

BLOOMINGTON.—{C. F. KOCH, Mayor. / C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

LOANS—	When Due.
Railroad Bonds issued to St. L. Jack. & Chic. R. R.—	
5s, A&O, $20,000	1907
but subject to call after 1897	
Water Works—	
8s, J&J, $5,000	July 1, 1899
Improvement Bonds—	
4s, ... $20,000	.....
Funding Bonds—	
4s, A&O, $25,000	Oct. 1, 1907
4s, J & J, 20,000	July 1, 1908

Bonded debt Oct. 3, 1898	$90,000
Floating debt	12,566
Total debt Oct. 3, 1898	102,566
Tax valuation, real	2,744,167
Tax valuation, personal	937,407
Total valuation 1898	3,681,574
Assessment is ¼ actual value.	
City tax (per $1,000) 1896	$33·80
Population in 1890 was	20,484
Population 1898 (est.)	25,000

INTEREST on railroad bonds is payable in New York by the American Exchange National Bank; on water works bonds by City Treasurer.

Bloomington School District.—E. R. Morgan, Treasurer Board of Education.

LOANS—	When Due.
Building and Improv. Bonds—	
6s, J&D, $15,000	Dec. 2, 1899
5s, Sept., 10,000	Sept. 2, 1905
5s, Sept., 5,000	Sept. 2, 1906
5s, J&D, 5,000	June 1, 1906
5s, J&D, 10,000	June 1, 1907

4s, ... $35,000	1909-1912
($10,000 yearly on Oct. 1.)	
5s, J&D, $10,000	June 1, 1908
Bonded debt Mar. 1, '99	$90,000
Tax valuation 1898	3,681,574
Population '97 (sch. census)	25,000

BLUE ISLAND.—Blue Island is in Cook County.

Total debt Feb. 15, 1898	$25,000
Water debt (included)	17,000
Tax valuation 1897	507,000

Assessment about ⅕ actual value.	
Population in 1890 was	2,521
Population 1897	5,950

BRIMFIELD.—W. L. Wiley.

This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS—	When Due.
Funding Bonds—	
5s, J&J, $27,000	1899-1904
($5,000 due in even years and $4,000 in odd years on July 1.)	

5s, J&J, $25,000	July 1, 1905
($5,000 yearly) to July 1, 1909	
Bonded debt Feb. 1, 1899	$57,000
Total valuation 1898	507,598
Population in 1890 was	1,589

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—{N. B. THISTLEWOOD, Mayor. / J. S. REARDEN, Comptroller.

This city is in Alexandria County.

The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

LOANS—	When Due.
Funding Railroad Bonds—	
6s, J&J, $55,600	Jan. 1, 1914
Levee Improvement—	
6s, ..., $13,000	July 1, 1899
Railroad Bonds—	
8s, J&J, $38,000	1892
Street Bonds—	
8s, F&A, $2,000	Aug. 2, 1894

Bonded debt July 1, '98	$61,626
Floating debt	13,101
Total debt July 1, 1898	74,727
Tax valuation, real	1,415,767
Tax valuation, personal	325,824
Total valuation 1898	1,741,591
Assessment about ¼ act'l val.	
Total tax (per $1,000) '99	$65·70
Population in 1890 was	10,324
Population 1898 (est.)	15,000

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CANTON UNION SCHOOL DISTRICT.

This district comprises about ten square miles of Fulton County, including the whole city of Canton.

LOANS—	When Due.
School Bonds, 1895—	
5s, J&J, $18,000	1907-1915
($2,000 due yearly on July 1.)	
Interest payable in New York.	

Bonded debt Feb. 1, 98	$38,000
District has no floating debt.	
Tax valuation 1894	$941,761
Real valuation	6,000,000
Population 1895 (est.)	10,000

CHAMPAIGN.—{JAMES R. SCOTT, Mayor. / FRANK G. CARNAHAN, Clerk.

This city is in Champaign County.

LOANS—	When Due.
Sewer Bonds—	
5s, .. , $15,000	1901-1906
Improvement Bonds—	
5s, ..., $15,000	1902
5s, ..., 5,000	1900
6s, ..., 3,500	1903
5s, F&A, 3,000	Aug. 1, 1900
5s, F&A, 5,000	Aug. 1, 1908

Bonded debt Mar. 1, '98	$38,500
Floating debt	748
Total debt Mar. 1, 1898	39,248
Tax valuation 1897	1,039,963
Assessment about ⅕ actual value.	
Tax rate (per $1,000)	$73·33
Population in 1890 was	5,839
Population in 1880 was	5,909
Population 1897 (estimated)	9,500

CHARLESTON.—{C. O. SKIDMORE, Mayor of City. / J. K. RARDIN, Supervisor of Town.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

LOANS—	When Due.
Water Works (City) Bonds—	
City 5s, ..., $20,000	.....
Town Refunding Bonds—	
Township 4½s, ... $56,000	1917

5s, ..., $18,000	1899-1916
Town debt Feb. 4, 1899	$74,000
Population in 1890 was	4,135
Population (town) in '99 was	9,000

INTEREST is payable by the State Treasurer, Springfield.

ASSESSED VALUATION.—In 1898 the total assessed valuation for the township was $715,214 and for the city in 1894 it was $520,215, property being assessed at about 10 per cent of its actual value. Total tax rate (per $1,000) for the city was $8·49, and the average rate for the town was $4·27.

CHICAGO.—{CARTER H. HARRISON, Mayor. / ROBERT A. WALLER, Comptroller.

This city is in Cook County.

LOANS—	When Due.
City Bonds, E, F, G, K, L & O.—	
7s, J&J,	$150,000 July 1, 1899
4s, J&J,	843,450 Apr. 1, 1901
4s, ...,	60,000 Jan. 1, 1914
River Improvement Bonds—	
4s, J&J,	$250,000 Jan. 1, 1911
4g, J&J,	g249,000 July 1, 1912
4s, ...,	500,000 July 1, 1913
4s, g, J&J,	343,500 July 1, 1914
4s, g, J&J,	1,263,000 July 1, 1915
School Bonds (R)—	
7s, J&J,	$200,000 July 1, 1899
4s, J&J,	65,000 Apr. 1, 1907
4s, J&J,	81,000 Jan. 1, 1908
4s, J&J,	145,000 July 1, 1908
4s, J&J,	476,000 Jan. 1, 1911
3½s, J&J,	135,000 July 1, 1910
Sewerage Bonds—	
4½s, J&J,	$489,500 July 1, 1900
4s, J&J,	458,000 July 1, 1904
4s, J&J,	387,000 July 1, 1908
4s, J&J,	490,000 July 1, 1912
4s, g, J&J,	782,500 July 1, 1914
Tunnel Bonds (P)—	
7s, J&J,	$70,000 July 1, 1899
7s, J&J,	228,000 Sept. 1, 1899
7s, J&J,	198,000 July 1, 1899
4s, J&J,	100,000 July 1, 1916

LOANS—	When Due.
Refunding Bonds—	
3½s, J&J,	$100,000 Jan. 1, 1918
3½s, g J&J,	98,000 July 1, 1918
3½s, g. A&O,	100,000 Oct. 1, 1918
3½s, g. J&J,	98,000 Jan. 1, 1919
Water Bonds—	
4s, J&J,	$150,000 July 1, 1908
4s, J&J,	159,500 July 1, 1910
4s, J&J,	821,000 July 1, 1912
4s, J&J,	130,000 Jan. 1, 1914
4s, g, J&J,	446,000 July 1, 1914
4s, g, J&J,	1,485,000 July 1, 1915
3·65s J&J,	332,000 July 1, 1902
3½s, J&J,	225,000 July 1, 1909
3½s, J&J,	108,500 July 1, 1910
Hyde Park—Water Bonds—	
5s, J&J,	$50,000 Jan. 1, 1904
World's Fair Bonds—	
4s, J&J,	$4,517,000 Jan. 1, 1921
Water Certificates—	
4s, ...	*$500,000 J'ne 1, 1899
4s, ...	*500,000 Dec. 1, 1901
Lake View Water Bonds—	
5s, J&J,	$23,000 July 1, 1904
4s, J&J,	50,000 July 1, 1907
Town of Lake Water Bonds—	
5s, A&O,	$45,000 Apr. 1, 1900
($15,000 due ye'rly) to Apr. 1, 1902	

* Not included in city's debt.

Bonds of 1893 and all subsequent issues are payable in gold.

INTEREST.—Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

TOTAL DEBT, SINKING FUNDS, Etc.—The subjoined statement shows Chicago's total debt, and the sinking fund held by the city against the same, on each of the dates named.

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
Tot. bonded debt	$16,922,450	$17,018,450	$17,078,950	$17,188,950
Sinking funds ...	1,817,814	1,569,035	1,205,952	1,090,672
Net debt	$15,104,636	$15,449,415	$15,872,998	$16,098,278

The floating debt of the city on January 1, 1899, was $2,535,454, and judgments amounting to $1,796,740 74 are standing agst. the city.

The city's water debt (excluding the water certificates) on Jan. 1, 1899, was $4,040,000, and is included in above total.

CITY PROPERTY—The city owns buildings and real estate of the value of $64,947,452, including water works which cost $26,345,652, and an electric-light system.

EQUALIZED VALUATION.—The city's equalized valuation (which is about one-tenth its cash value) and tax rate for city purposes are:

Years.	Real Estate.	*Per. Property.	*Total Val.	City Tax Rate.
1898	$178,801,172	$42,165,275	$220,966,447	$55·24
1897	184,632,905	47,393,755	232,026,660	55·90
1896	195,684,875	48,672,411	244,357,286	.....
1895	192,498,842	50,977,983	243,476,825	.....
1894	190,163,364	56,462,078	†246,625,442	47·60
1893	189,299,120	56,491,231	245,790,351	46·08
1890	170,553,854	48,800,514	219,354,368	43·52
1888	123,292,358	37,349,369	160,641,727	35·63

* Includes valuation of railroad property, which for 1898 was $12,563,882. † Assessed valuation.

The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.—The city's growth in population, wealth and indebtedness appears from the following:

Year.	Population.	Valuation.	City tax raised.	Bonded debt
1898	1,950,000	$220,966,447	.....	$16,922,450
1897	1,928,000	232,026,660	$12,939,333	17,018,450
1896	1,778,960	244,357,286	12,290,145	17,078,950
1895	1,616,635	243,476,825	14,239,685	17,188,950
1894 (est.)	2,000,000	246,625,442	12,267,643	17,722,950
1893 (est.)	1,700,000	245,790,351	11,810,969	18,431,450
1890	1,099,850	219,354,368	9,558,334	13,545,400
1880	503,185	117,133,643	3,899,126	12,752,000
1870	306,605	275,986,550	4,139,799	11,041,000
1860	109,206	37,053,512	573,315	2,336,000
1850	28,269	7,220,249	25,270	93,395

CHICAGO SANITARY DISTRICT.—F. M. BLOUNT, Treas.

This district was organized in 1889 and it includes practically the city of Chicago and the greater part of the towns of Lyons and Cicero.

LOANS—	When Due.		
5s, M&N, $1,400,000.	Nov., '99 to '12 ($100,000 due yearly)	4½s, J&J, $680,000.	Jan. 1, '00-'16 ($40,000 due yearly.)
5s, J&J, $2,250,000	Jan., '00 to '14 ($150,000 due yearly.)	4½s, J & J, $720,000.	1900 to 1917 ($40,000 yearly on Jan. 1.)
5s, J&J, $2,400,000.	July, '99 to '14 ($150,000 due yearly.)	3½s, J&J, $390,000	Jan. 1, 1919
4½s, J&J, $3,200,000.	Jan., '00 to '15 ($200,000 due yearly.)	Tax levy warrants 4s..	$160,000
		Total debt Jan. 1, '99..	11,040,000
		Tax valuation 1898..	229,485,977
		Tax levy over $3,500,000 for 1899	
		Population 1899 about..	1,750,000

LINCOLN PARK BONDS.—Located in towns, North Chicago and Lake View.

5s, A&O, $300,000	Oct. 1, 1907	Total debt Apr. 1, 1899..	$500,000
5s, F&A, 160,000	Oct. 1, 1911	Interest payable at State Bank, Chicago.	
5s, J&J, 40,000	Oct, 1, 1918		

SOUTH PARK BONDS.—Located in towns, So. Chicago, Hyde Park and Lake.

5s, ..., $3,000	1899	Total debt	$378,000
5s, ..., 325,000	1911	Interest payable at N. Y. & Chicago.	

WEST CHICAGO PARK BONDS —

5s, ..., $27,500	July 1, 1899	Special ass'mt warrants..	$244,800
5s, ..., 1,000,000	July 1, 1911	Warr'nts agst. '98 tax levy.	38,586
5s, ..., 600,000	July 1, 1915	Total debt Apr. 1, 1899..	2,210,886
5s, ..., 300,000	July 1, 1917	Interest payable at Chicago National Bank.	
(Subject to call after July 1, 1902.)			

WEST CHICAGO TOWN BONDS.—

Refunding 4s, $438,000..	July, '10 (Subject to call.)	Town debt April 1, '99...	$438,000

CLARK COUNTY.—HENRY H. KNIPE, Treas.

County seat is Marshall.

LOANS—	When Due.		
COURT HOUSE WARRANTS—		Bonded debt Feb. 4, '99.	$60,000
6s, Jan., $30,000	part yearly (Subject to call at any time.)	Floating debt	16,000
FUNDED BONDS—		Total debt Feb. 4, 1899..	76,000
6s, May, $30,000	May 1, 1900	Sinking fund assets	30,000
TOWNSHIP REGIS. BONDS—		Township bonds (ad.)	41,000
7s, var., $41,000	Various	Tax valuation 1898	2,170,508
		State & Co. tax (per M.) '98..	14·10
		Population in 1890 was	21,899

INTEREST on funded and township bonds is payable at the State Treasurer's office; on all other bonds at the County Treasurer's office.

COOK CO.—J. C. IRWIN, President Board of Commiss'ers. SAMUEL B. RAYMOND, Treasurer.

Cook County contains the City of Chicago.

LOANS—	When Due.		
FUNDING BONDS—		4s, M&N,	$500,000. May 1, 1905
4s, M&S, $450,000	Mar. 1, 1900 ($50,000 due y'rly) to Mar. 1, 1908	4s, M&N,	945,000. May 1, 1899 ($67,500 due y'rly) to May 1, 1912
REFUNDING BONDS—		4s, g., J&J,	$750,000. Jan. 1900 to Jan., 1919 ($37,500 due yearly)
4½s, M&N, $1,158,500.	May 1, 1900		

INTEREST.—Interest on all bonds is payable in Chicago.

TOTAL DEBT.—The total debt on Dec. 1, 1898, was $3,853,500 The debt per capita in 1890 was $3·93, against $7·70 in 1880.

EQUALIZED VALUATION in 1898 of real estate was $201,153,937; personal property, $29,90[illegible],822; railroads, $17,325,815; capital stock, $1,389,777; total, $249,775,351. The total in 1897 was $260,341,822; tax rate in 1898 (per $1,000) was $9·415. Property is assessed about one-tenth of its actual value.

POPULATION.—The population in 1890 was 1,191,922; in 1880 607,524. In 1899 estimated at about 2,000,000.

CRAWFORD CO.—CHAS. O. HARPER, Clerk.

County seat is Robinson. The bonds are all registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Refunding	6	Jan. 1	Jan. 1, 1902	$100,000

INTEREST is payable at State Treasury, Springfield.

TOTAL BONDED DEBT Oct. 1, 1898, was $100,000.

ASSESSED VALUATION in 1891 was $1,665,107. in 1898 the assessed valuation of real estate was $1,364,322; personal property, $321 228; total, $1,685,550. Total tax rate (per $1,000) in 1891, $5·80, including State tax, $3·30 and county tax, $5·50. In 1897 the tax rate was $2·27. Property is assessed at ⅓ of its actual value.

POPULATION in 1890 was 17.283 in 1880 was 16,197.

DANVILLE.—E. R. E. KIMBROUGH, Mayor. R. E. LLOYD, Clerk.

This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

LOANS—	When Due.		
BRIDGE AND PARK BONDS—		Total debt Feb 1, 1899..	$57,500
5s, June, $6,000	June 1, '99-'00	Tax valuation, real	1,838,823
5s, F&A, 3,000	Feb. 1, '00-05	Tax valuation, personal.	445,778
SEWER BONDS—		Total valuation 1898	2,284,601
5s, A&O, 10,500	Apr. 1, '01-'09	Assessment is ⅓ actual value.	
4½s, M&S, 23,000	Sept 1, '99-'10	Total tax (per $1,000) '98..	$73 65
4½s, J&D, 15,000.	June 10, '02-'11	Population in 1890 was	11,491
		Population 1899 (estimat'd)	18,000

INTEREST on the park bonds due from 1899 to 1900 and on sewer bonds due from 1902 to 1911 is payable at the City Treasurer's office; on other bonds at the First National Bank of Chicago.

DECATUR.—B. F. TAYLOR, Mayor. H. F. ROBBINS, Comptroller.

Decatur is the county seat of Macon County.

LOANS—	When Due.		
REFUNDING BONDS—		Floating debt	$17,000
6s, J&D, $20,000	June 1, 1899	Total debt Feb. 1, 1899..	97,000
5s, A&O, 20,000	Oct. 1, 1904	Sinking fund	41,000
WATER WORKS BONDS—		Net debt Feb. 1, 1899	56,000
5s, J&J, 40,000	Jan. 1, 1913 (Subject to call after Jan. 2, 1903)	Total valuation 1898	3,547,987
Bonded debt Feb. 1, '99..	$80,000	Assessment is ¼ actual value.	
		Total tax (per $1,000) '98	$71·60
		Population 1890 was	16,841

INTEREST on the water-works bonds is paid by J. Millikin & Co., Decatur; on refunding bonds of 1899 by State Treas. at Springfield, Ill., and on refunding bonds of 1904 by N. W. Harris & Co., Chicago.

DIXON.—Dixon is in Lee County.

LOANS—	When Due.		
REFUNDING BRIDGE BONDS—		Sinking fund	23,000
4s, ..., $50,000	July 1, 1903	Net debt Jan. 1, 1898	$34,074
Bonded debt Jan. 1, 1898.	$55,000	Tax valuation 1897	1,075,000
Floating debt	2,074	Assessm't not over ⅓ actual value.	
Total debt	57,074	Total tax (per $1,000) '98..	$68·07
		Population in 1890 was	5,161

DOUGLAS.—This township is in Effingham County.

LOANS—	When Due.		
FUNDING BONDS—		6s, July, $6,000	Mar. 1, 1906 Optional at any time.
6s, Mar., $32,000	Mar. 1, 1903 Optional at any time.	Interest paid by State Treasurer.	
6s, July, $8,000	Mar. 1, 1904 Optional at any time.	Bonded debt (last ret'ns)..	$47,000
6s, July, $1,000	Mar. 1, 1905 Optional at any time.	Tax valuation, real	428,276
		Tax valuation, personal...	90,718
		Total valuation 1897	518,994
		Total tax (per $1,000) '97..	$84·10
		Population in 1890 was	4,211

DRUMMER.—AMOS BALL, Assessor.

This township is in Ford County.

5s, $52,500	1900-1912	Total valuation 1898	$550,005
Bonded debt, Feb. 15, '99	$52,500	Assessment ⅓ actual value.	
Assessed valuation, real.	461,685	Population 1890	2,997
Assess. valua., personal..	88,320	Population 1898 (est.)	4,000

EAST LINCOLN.—This township is in Logan County.

The bonds described are registered with the State Auditor.

LOANS—	When Due	
REFUNDING BONDS—		$4,000 due yearly to July 1, 1911; $5,000 due yearly to July 1, 1917.)
4s, $72,000, July 1, 1899 to 1917 ($3,000 due yearly to July 1, 1908;		Bonded debt Aug. 1, 1898.. $72,000
		Population in 1890 was 4,480

INTEREST is payable by the State Treasurer, Springfield.

EAST OAKLAND.—C. C. ASHMORE, Sup'v'r.

This township is in Coles County. The bonds below have been declared illegal by the courts.

LOANS—	When Due.	
RAILROAD AID BONDS—		No legal bonded debt.
10s, Mar. 1, $75,000	past due	Population in 1890 was 2,243
		Population in 1898 was 3,500

EAST ST. LOUIS.—M. M. STEPHENS, Mayor. G. H. KEMPER, Treasurer.

This city is in St. Clair County.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstand'g.
Refunding bonds, 1888	5	Sept. 1	Sept. 1, 1908	$650,000
Street-improv't bonds, 1898..	6	June 1, 1899-1902		220,300

INTEREST on refunding bonds is payable by the State Treasurer at Springfield, Ill., and by the American Exchange National Bank of New York City.

TOTAL DEBT—The total bonded debt of East St. Louis on Jan. 1, 1899, was $650,000. The street improvement bonds are an obligation against the property fronting on the streets improved, and not on the city as a whole.

ASSESSED VALUATION in 1898 of real estate was $4,253,442; personal property, $731,278; total, $4,984,720; total tax (per $1,000) $56·00. Property is assessed at about 10 per cent of its actual value.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1899 (local estimate) 40,000.

EAST ST. LOUIS SCHOOL DISTRICT.—St. Clair County.

Total debt (last returns).	$107,000	Real valuation	$15,000,000
Tax valuation 1893	2,524,721	Population 1894 (estim'd)	25,000

ELGIN.—WM. F. SYLLA, Clerk.

This city is in Kane County.

LOANS—	When Due.		
WATER WORKS BONDS—		Assessed valuat'n, pers'l.	$663,741
5s, J&J, $111,000		Total valuation 1898	3,050,864
Bonded debt Jan. 1, '99..	$111,000	Assessment about ⅕ actual value.	
Sinking fund assets	5,455	Total tax (per $1,000) '98..	$72·00
Net debt Jan. 1, 1899	105,545	Population in 1890 was	17,823
Assessed val'n, real	2,387,123	Population in 1899 (est.)	22,000

ELGIN SCHOOL DISTRICT.—H. L. Given, Treas.

This district is in Kane County.

LOANS—	When Due.		
SCHOOL BONDS—		Tax valuation, real	$2,998,316
5s, ..., $10,000	1899-1900	Tax valuation, person'l	63,168
5s, ..., 135,000	1901-1911	Total valuation 1898	3,061,484
5s, J&J, 16,000	1903-1905	Assessment about ⅕ actual value.	
Bonded debt Feb. 1, '99..	$161,000	Population in 1890 was	17,823
		Population in 1899 (est.)	22,000

INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—This township is in Peoria County. The bonds described are registered with the State Auditor.

LOANS—	When Due.		
FUNDING BONDS—		Equalized valuat'n 1898.	$557,735
5s, ..., $15,000.	July 1, part yearly	Assessment about ¼ actual value.	
5s, J&J, $80,000	July 1, 1909	Total tax (per $1,000)	29·83
Bond. debt Oct. 1, 1898..	$95,000	Population in 1890 was	2,451

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.—WM. A. DYCHE, Mayor. GEORGE RHODES, Comptroller.

Evanston is in Cook County.

LOANS—	When Due.		
PUBLIC IMPROVEMENT BONDS—		Bonded debt Jan. 1, 1899.	$144,000
5s, ..., $40,000		Floating debt	10,000
4s, A&O, 30,000	1900-1918 ($3,000 in even years on April 1.)	Total debt Jan. 1, 1899..	154,000
REFUNDING BONDS—		Sinking fund assets	14,058
4s, ..., $74,000	1899-1913 ($4,000 in 1899 and $5,000 yearly 1900 to 1913 on July 1.)	Tax valuation, real	3,539,733
JUDGMENT BONDS—		Tax valuation, personal.	222,331
4s, F&A, $6,000	Feb. 1, '01 to '06	Total valuation 1898	3,762,064
		Assessment 9% actual value.	
		Tax rate (per $1,000), '98..	$64·10
		Population in 1890 was	13,059
		Population in 1899 (est.)	25,000

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

LOANS—	When Due.		
4s, semi-an., $4,000	Apr. 1, 1911	Bonded debt Mar. 1, '99.	$90,000
4s, semi-an., 31,000	Apr. 1, 1912	Assessed valuation, real.	2,000,000
($4,500 due y'rly) to Apr. 1, 1918		Assessed valuation, per'l	300,000
REFUNDING BONDS—		Total valuation 1898	2,300,000
4s, A&O, $25,500	Apr. 1, 1900 ($4,500 due y'rly) to Apr. 1, 1908 ($2,000 Apr. 1, 1909, and $4,500 on Apr. 1, 1910 and $1,000 in '11.)	Assessment abt. 12½% actual val.	
		Tax rate ($1,000) 1898 (average)	$10·00
		Population in 1898 (est.)	10,50

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

LOANS—	When Due.	
FUNDING BONDS—		Total debt Feb. 1, 1899.. $97,000
5s, J&J, $97,000	July 1, 1899	Total valuation 1898....3,781,482
($7,000 yearly to 1901: $15,000		Assessment is ¼ actual value.
1902 to 1905; $16,000 1906.)		State & Co. tax (per M.) '98..10·60
		Population in 1890 was.....17,035

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. Suits have been instituted in the United States Court against this county on interest coupons. The county is paying interest on about $37,000 of its indebtedness. The U. S. Supreme Court has declared $100,000 of the railroad bonds null and void.

LOANS—	When Due.	
BELLEVILLE & ELDORADO RR.—		Interest payable by State Treas'r.
8s, J&J, $149,000	Nov. 13, 1897	Total debt 1898..... $40,000
FUNDING BONDS—		Assessed valuation '98..1,020,528
4½s, $40,000	1918	Population in 1896 was.... 17,138
(Subject to call after 1903.)		Population in 1880 was.... 16,129

FREEPORT.—{J. P. YOUNGER, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

LOANS—	When Due.	
CITY HALL BONDS—		Total debt Jan. 1, 1899..$100,500
5s, M&S, $34,000	1918	Tax valuation, real.....1,464,821
REFUNDING BONDS 1890—		Tax valuation, personal. 567,738
4½s, F&A, $62,000	Aug. 2, 1910	Total valuation 1898....2,032,559
4½s, ..., $4,500	Oct. 1, 1907	Assessment is ⅕ actual value.
Int. payable at City Clerk's office.		Total tax (per $1,000), '98. $64·70
		Population in 1890 was.....10,189
		Population 1899 (estimat'd) 16,000

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.—JOHN G. SCHMOHL, Mayor. JOHN B. FRENCH, Clerk.

This city is in Jo Daviess County.

LOANS—	When Due.	
REFUNDING BONDS—		Total debt Feb. 1, 1899....$42,690
6s, July 1, $42,690	Part yearly	Assessed valuation 1897...378,100
		Population in 1890 was.... 5,635
		Population in 1898 (est.).. 6,000

INTEREST and principal are payable by the State Treasurer.

GALESBURG—{H. I. CLARK, Treasurer. A. W. TRUEDSON, City Clerk.

This city is in Knox County.

LOANS—	When Due.	
STREET IMPROVEM'T BONDS—		Floating debt..... $7,000
6s, ..., $16,000	Apr., 1900-1903	Total debt..... 143,000
WATER BONDS—		Sinking fund..... 35,800
5s, A&O, $43,000	Oct. 1, 1900	Net debt Mar. 1, 1899... 107,200
5s, A&O, 43,000	Oct. 1, 1910	Tax valuation 1897.....3,038,866
5s, M&N, 25,000	Nov. 1, 1903	Assessment is ⅕ actual value.
5s, M&N, 25,000	Nov. 1, 1913	Total tax (per $1,000) '98..$64·40
Bonded debt Mar. 1, '98. $136,000		Population in 1890 was.... 15,264
		Population 1897 (est.).....20,000

INTEREST is payable at the Chemical National Bank, New York.

GALLATIN CO.—MARSH WISEHURT, Treas.

County seat is Shawneetown. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Mar. 1, '99..$190,000
6s, J&J, $190,000	July 1, 1905	Interest is payable in New York.
(Subject to call at any time.)		Assessed valuation '98..$1,400,000
RAILROAD AID BONDS—		Assessment abt. 10% actual value.
7s & 8s, $48,000	Past due.	State & Co. tax (per M.), '98.11·60
		Population in 1890 was.... 14,935
		Population in 1899 (est.)...20,000

GIBSON CITY.—W. C. REEVES, Clerk.

This city is in Ford County.

LOANS—	When Due.	
WATER BONDS—		Water debt Jan. 1, 1899..$23,700
5s, Jan., $7,800	1915	Floating debt..... 1,000
(Subject to call Jan. 1, 1900.)		Tax valuation 1898.....198,000
SPECIAL ASSESS WATER BONDS—		Total tax (per $1,000) '98...$55·00
6s, July, $21,900	....	Population in 1890 was.....1,803
		Population 1899 (estimated).2,400

INTEREST on the 5s is payable at the office of the City Treasurer, on the 6s at the First National Bank, Chicago, Ill.

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—JOHN F. WALTER, County Treasurer.—Bureau County.

LOANS—	When Due.	
GREEN RIVER BONDS—		UNION BONDS—
6s, Jan., $57,000	1904	6s, Sept., $19,000.....1901
		Bonded debt Feb. 1, '99.. $76,000
		Tax valuation 1898.... $8,589,011
		Population in 1897 was....46,519

GROSSDALE.—E. T. BEHRENS, Clerk.

Grossdale is in Cook County.

Total debt Jan. 1, 1899.. $112,000	Assessed valuation 1898 $281,465
Sinking fund assets..... 7,000	Population in 1899 (est.).....1,600

The town's bonds were mostly issued for sewer and street purposes. They bear 6% interest, payable annually at the First National Bank of Chicago.

HANCOCK COUNTY.—County seat is Carthage.

LOANS—	When Due.	
ROCK'D & R. I. RR. (renewal)		Assessed valuation, per.$1,361,949
5s, ..., $20,000	July, 1899	Total valuation 1898.... 7,149,707
($10,000 due yearly) to July, 1900		Assessment is about ⅓ actual value
Total debt Feb. 15, 1898.. $40,000		Tax rate (p. M)'97, from $35 to $65
Assessed valuation, real.5,787,758		Population in 1890 was.... 31,907
		Population in 1880 was.... 35,337

INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

This city is in Morgan County.

LOANS—	When Due.	
FUNDING BONDS—		Total debt Jan. 1, 1899..$242,500
5s, J&J, $99,000	Apr. 27, 1905	Total valuation 1898 . 2,508,289
4½s, J&J, 143,500	July 1, 1909	Total tax (per $1,000) '98..$73 70
Subject to call July 1, 1899		Population in 1890 was.....12,935
		Population in 1899 (est.)...15,000

The bonds are registered with the State Treasurer.

INTEREST is payable at State Treasury and in New York City.

JASPER COUNTY.—County seat is Newton. The bonds described below are registered with the State Auditor.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Jan. 15, '98. $40,000
5s, Oct. 1, $35,000	Oct. 1, 1899	Ass'd valuation 1898....1,642,201
(Part due yearly) to Oct. 1, 1907		Population in 1890 was.. 18,189

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—J. R. PERCY, Cl'k.

County seat is Mount Vernon. The $62,000 funding bonds are registered with the State Auditor, the $25,000 bonds with the County Treasurer.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Jan. 24,'98. $87,000
5s, J&J, $57,000	July 1, 1898	Assessed valuation 1899.2,173,283
(Part payments) to July 1, 1907		Population in 1890 was.. 22,590
...., ..., $25,000	1908-1913	Population in 1880 was.. 20,680
(Part yearly.)		

INTEREST on $67,000 bonds is payable by State Treasurer, and on $25,000 bonds by First National Bank, Chicago.

JOLIET.—{J. F. QUINN, Treasurer. SAM. C. RICKSON, Clerk.

This city is in Will County.

LOANS—	When Due.	
IMPROVEMENT BONDS—		WATER BONDS—
4½s, ... $58,800	Oct. 10, 1904	5s, ... $50,000 July 30, 1904
POLICE-STATION BONDS—		Bonded debt Aug. 1, 1898. $161,400
4s, ... $3,600	Jan. 1, 1900	Tax valuation, real.....2,406,604
REFUNDING BONDS—1895.		Tax valuation, personal. 634,095
4½s, June, $14,000	June 1900	Total valuation 1896....3,040,699
4½s, June, 15,000	June, 1905	Assessment ⅕ of actual value.
4½s, June, 20,000	June, 1910	Total tax (per $1,000) '98...$70·70
		Population in 1890 was.....23,264
		Population in 1897 (est.)...36,000

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—J. S. GARRETT, Treasurer.

County seat is Kankakee.

LOANS—	When Due.	
FUNDING BONDS—		Tax valuation 1898.....$4,603,052
5s, July 1, $53,000	July 1, 1904	Assessment about 15% actual value.
Bonded debt Oct. 1, '98...$53,000		Total tax (per $1,000) '98....$9·40
		Population in 1890 was 28,732

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—JOHN F. LUETH, Treasurer.

LOANS—	When Due.	
5s, ... $15,000	Part yearly.	Total debt Jan. 1, 1899. $30,000
5, J&J, 15,000	July 1, 1899	Tax valuation 1898.....1,020,000
($2,500 due yearly) to July 1, 1904		Real valuation (est.)...10,000,000
		Population 1898 (est.)..... 12,000

LAWRENCE CO.—W. F. CURRY, Treasurer.

County seat is Lawrenceville.

Bonded debt Aug. 15, 1898. $11,000	Assessment ¼ actual value.
Assessed valuation 1898.1,290,988	Population 1895 (estimated) 16,000

LINCOLN.—{WM. O. JONES, Mayor. DONALD DANKIN, Clerk.

This city is in Logan County.

LOANS—	When Due.	
REFUNDING BONDS—		Floating debt..... $7,500
4s, $45,000	1899-1914	Total debt Feb. 1, 1899 . 49,500
($3,000 yearly on July 1.)		Tax valuation, real..... 480,130
Bonded debt Feb. 1, 1899 $45,000		Tax valuation, personal. 228,944
Sinking fund..... 3,000		Total valuation 1898..... 709,074
Net debt..... 42,000		Population in 1890 was.....6,725
		Population 1897 (estimated) 10,500

INTEREST is payable by the City Treasurer.

MACOMB.—{I. ODENWELLER, Mayor. J. O. PEASLEY, Treasurer.

This city is the county seat of McDonough County.

LOAN—	When Due.	
6s, Jan., $4,000	1900	Total valuation 1898.....$923,322
6s, A&O, 20,000	1903	Assessment about ¼ actual value.
5s, F&A, 3,000	1904	Taxation (per 1,000) '98....$56·00
4½s, ., 10,000	1912	Population in 1890 was..... 4,152
Total debt Feb. 1, 1899....$37,000		Population in 1899 (est.).....6,000

MACON CO.—J. M. DODD, County Clerk.

County seat is Decatur. The bonds described below are registered with the State Auditor.

LOANS—	When Due.	
COURT HOUSE BONDS—1893.		Total debt Feb. 10, 1899. $80,000
5s, ..., $14,000	1900-1901	Assess'd valuation, real.8,348,389
5s, ..., 66,000	1902-1912	Ass'd valuation, pers'l...1,715,520
($6,000 due yearly.)		Total valuation 1898...10,063,909
Interest is payable at New York.		Assessment about ⅕ actual value.
FUNDING BONDS—		State & co. tax (per M.) '98.$13·10
6s, ... $17,000	Oct. 1, 1899	Population in 1890 was....38,038

MACOUPIN CO.—O. C. HARTLEY, Clerk.

County seat is Carlinville. The bonds below described are registered with the State Auditor.

REFUNDING BONDS—	When Due.	
4½s, J&J, $720,000	July 1, '99 to	Total valuation 1898...$6,369,262
($60,000 due yearly.)	July 1, 1910	Assessment about ¼ actual value.
Bonded debt July 1, '98. $730,000		State & co. tax (per M.) '98.$13·10
Assessed val'tion, real. 5,397,995		Population in 1890 was.....40,380
Assessed val'tion, pers'l. 971,267		Population in 1898 (est.).. 45,000

MASON AND TAZEWELL (Special Drainage Districts).—J. S. MCCULLOUGH, Auditor (P. O. Springfield.)

The bonds described below are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Oustand'g.
Drain. district bonds, 1886	7	July 1	July 1, 1899-1900	$54,000
Do. do. 1886.....	7	July 1	Apr. 1, 1901	18,000

TOTAL BONDED DEBT registered and unpaid on Feb. 1, 1899, was $72,000.

MATTOON CITY.—This city is in Coles County.

LOANS—	When Due.	
RAILROAD AID BONDS—		Ass'd valuat'n, personal..$233,251
6s, Mar., $21,000....	Mar. 22, 1915	Assessed valuation 1897. 871,136
6s, Mar., 15,000....	Mar. 22, 1900	Assessment is 16⅔% actual value.
6s, May, 25,000.....	May 1, 1910	Total tax (per $1,000)'98.....$78·00
Total debt Oct. 1, 1898....	$61,000	Population in 1890 was.. ...6,837
Assessed valuation, real..	637,885	Population in 1880 was.....5,733
		Population in 1897 (est.)...11,000

MATTOON TOWNSHIP.—This township is in Coles County. The bonds described are registered with the State Auditor.

LOANS—	When Due.	
FUNDING BONDS—		Assessed valuation '98.$1,163,963
6s, May 1, $50,000....	May 1, 1900	Assessment about ⅙ actual value.
5s, July 1, 46,000....	July 1, 1911	Population in 1890 was..... 7,790
Bonded debt Feb. 19, 1898.	$96,000	Population in 1897 was.....11,106

INTEREST is payable by the State Treasurer, Springfield.

MELROSE PARK.—G. F. GEHOKE, President.

Melrose Park is in Cook County.

Bonded debt Feb. 1, 1899.$1,500	Assessed valuation 1898 $100,000
Water debt (additional)....46,500	Assessment abt. 10% actual value.
(Water debt payable by special assessment.)	Tax rate (per $1,000) '98.$100·00
	Population in 1899 (est.)....2,500

MOLINE.—CHAS. G. CARLSON, Clerk.

This city is in Rock Island County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		4½s, F&A, $10,000...	Aug. 1, 1914
5s, J&J, $2,000.....	July 15, 1899	Subject to call after Aug. 1, 1904	
($1,000 due y'rly) to	July 15, 1900	Total debt Feb. 17, 1898.	$91,000
5s, M&S, $3,000....	Nov. 1, 1906	Tax valuation, real.....	1,357,367
STREET IMPROVEMENT—		Tax valuation, personal.	630,267
4½s, M&S, $15,000...	Sept. 1, 1914	Total valuation 1897....	1,987,634
Subject to call after Sept. 1, 1909		Assessment about ¼ actual value.	
4½s, J&J, $10,000...	Jan. 2, 1917	Total tax (per $1,000).....	$83·60
WATER WORKS—		Population in 1890 was....	12,000
4½s, M&S, $50,000...	Sept. 1, 1899	Population in 1897 (est.)...	18,000
($10,000 due y'rly) to	Sept. 1, 1903		
Subject to call at any time.			

INTEREST on $3,000 bridge bonds is payable in New York City on all other bonds in Moline.

TAX FREE.—All bonds of this city are exempt from taxation.

MORGAN CO.—HENRY J. RODGERS, Treasurer. FRANK J. HEINL, Clerk.

County seat is Jacksonville. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	
REFUND'G COURT HOUSE -1887.		Asses'd valuation 1898.$8,581,140
4s, June 15, $100,000.	June 15, 1907	Assessment is ¼ actual value.
Subject to call aft. June 15, 1897		State tax (per $1,000).....$5·50
Total debt Feb. 1, 1899..	$100,000	County tax (per $1,000)..... 7·50
		Population in 1890 was.....32,636

INTEREST on bonds is payable at New York City.

MOULTRIE CO.—LOUIS K. SCOTT, Co. Clerk.

County seat is Sullivan.

The bonds below described are registered with the State Auditor.

LOANS.	When Due.	
FUNDING BONDS 1882—		Assessed val., railroads.. $427,020
5s, July 1, $77,000 ...	July 1, 1902	Total valuation 1898.....2,954,931
Subject to call at any time.		Assessment about ⅕ actual value.
Total debt Apr. 1, 1899..	$77,000	State tax (per $1,000) '98....$5·60
Assessed valuation, real.	2,175,066	County tax (per $1,000) '98.. 7·50
Assessed val'tion, pers'l.	352,845	Population in 1890 was.....14,481
		Population in 1897 (est.)...18,000

INTEREST is payable at State Treasury, Springfield.

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County.

LOANS—	When Due.	
REFUNDING BONDS—		Tax valuation, personal.. $75,834
4½s, July, $40,000.....	1908-1917	Total valuation 1898..... 326,4[illegible]5
Bonded debt Feb. 1, 1899.	$40,000	Population in 1890 was.....1,951
Tax valuation, real.....	250,651	Population in 1899 (est.).....2,500

INTEREST is payable at the First National Bank, Chicago.

PANA.—(City.)—This city is in Christian County.

LOANS.	When Due.	
WATER WORKS BONDS—		Tax valuation, personal. $166,414
6s, Mar., $37,500.....	Mar. 1, 1914	Total valuation, 1897.... 926,689
(Subject to call after Mar. 1, 1899)		Assessment about ⅓ actual value.
Total debt Feb., 1898.....	$37,500	Total tax (per $1,000) '97.. $58·20
Tax valuation, real.....	720,275	Population in 1890.....5,077
		Population 1897 (estimated).7,000

PANA.—(Township.)—This township is in Christian Co.

The bonds below described are registered with the State Auditor.

LOANS—	When Due.	
REFUNDING BONDS—1898—		Total debt Feb. 1, 1898.. $138,000
4s, July 1, $102,000..	July 1, 1918	Tax valuation, real..... 827,333
Subject to call after July 1, 1908.		Tax valuation, personal. 182,497
6s, July 1, $36,000....	July 1, 1907	Total valuation 1897....1,009,832
Subject to call after July 1, 1897		Assessment about ¼ actual value.
		Population in 1890 was.....6,143
		Population in 1897 (est.) 7,200

INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS.—This city is in Edgar County. The bonds are registered with the State Auditor. The railroad-aid bonds issued by the township have been declared illegal by the United States Court.

LOANS—	When Due.	
RR. AID (Township) BONDS—		Tax valuation, real..... $868,429
7s, March 1, $50,000.....	invalid	Tax valuation, personal. 271,217
....., 13,000...	Dec., 1898	Total valuation 1897....1,139,646
....., 17,000.....	1910	Assessment is ⅓ actual value.
Bonded debt Jan. 1, 1898	$30,000	Total tax (per $1,000).....$75·20
Sinking fund.....	5,000	Population in 1890 was.....6,260
Net debt Jan. 1, 1898.....	25,000	Population in 1894 was.....7,173

INTEREST is payable by the State Treasurer, Springfield.

PEKIN.—This city is in Tazewell County. The bonds described below are registered with the State Auditor.

LOANS—	When Due.	
REFUNDING BONDS—		4½s, ..., $53,000....
5s, ..., $75,500....	July 1, 1915	Dec. 1, 1907
Subject to call after July 1, 1905		Total debt Mar. 2[illegible], 1897.$128,500

INTEREST on registered bonds is payable at State Treasury.

ASSESSED VALUATION.—The total assessed valuation in 1896 was $956,425. Tax rate (per $1,000) $45·70.

POPULATION.—The population in 1890 was 6,347; in 1880 was 5,993. In 1895 it was 9,651.

PEORIA.—JOHN WARNER, Mayor. W. D. MEISSER, Comptroller.

This city is in Peoria County.

LOANS—	When Due.	
BOUNTY BONDS—		REFUNDING SCHOOL BONDS—
4½s, M&S, $21,000..	Mch. 1, 1902	4s, June 1, $20,000.. June 1, 1918
4½s, M&S, 21,000..	Mch. 1, 1903	STREET AND SEWER BONDS—
PEORIA & ROCK. IS. RY. BONDS—		6s, ..., $316,300.....1897 to 1902
4½s, J&J, $100,000..	July 1, 1908	WATERWORKS BONDS—
SCHOOL BONDS—		7s, M&N, $50,000.. May 15, 1899
4½s, M&N, $8,000..	May 1, 1908	5s, M&N, 50,000.. May 15, 1901
4½s, J&D, 10,500..	June 1, 1910	4½s, J&D, 195,000.. June 1, 1908
4s, M&S, 39,000..	Sept. 1, 1907	

INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the Chase National Bank, New York.

TOTAL DEBT ETC.—The city's bonded debt on January 1, 1899, was $514,500, of which $295,000 was water debt; floating debt, $200,000; total debt, $714,500. $150,000 of the floating debt is for new city hall and will be paid $50,000 yearly. The special assessment and street and sewer bonds in the table are not included in the total bonded debt.

WATER WORKS.—In 1889 the city's water works were sold to the Peoria Water Company on the agreement that they should be enlarged and improved. The city retains the right to re-purchase the property after a certain time, and on January 1, 1894, held $450,000 securities against the outstanding water debt.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was $6,408,671; of personal property, $1,359,370; total $7,768,04 . Property is assessed at one-tenth its actual value. Total tax rate (per $1,000) 1898, $88·50.

POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1898 (estimated) 70,259.

PEORIA CO.—J. T. KNAPP. Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.

LOANS—	When Due.	
ALMS HOUSE BONDS—		Ass'd valuation, real $13,866,115
4½s, July, $40,000....	July 2, 1903	Ass'd valuation, pers'l. 2,390,415
Bonded debt Feb. 1, 1899.	$40,000	Ass'd valuation, rail'ds. 1,615,933
Floating debt	166,500	Total valuation 1898...17,872,463
Total debt Feb., 1899.....	206,500	Assessment about ⅕ actual value.
County has no sinking fund.		State and co. tax (per M.) '98.$15·60
		Population in 1890 was... 70,378
		Population in 1899 (est.)..100,000

INTEREST is payable at Am. Ex. Nat. Bank, New York City.

PERRY COUNTY.—JAS. ARCHIBALD, Treas.

County seat is Pinckneyville.

The bonds below described are registered with the State Auditor. The United States Supreme Court has established the validity of Chester & Tamaroa railroad-aid bonds of this county to the amount of $97,000, and has declared the $100,000 B. & S. S. railroad-aid bonds invalid. The county has sought to compromise with the holders of the valid bonds, but the proposition has been rejected.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Railroad aid bonds.....	7	J & J	....	$100,000
do do		Jan 1	.....	97,000

INTEREST is payable by State Treasurer, Springfield, Ill.

EQUALIZED VALUATION in 1898 was $1,[illegible]96,964, property being assessed at about one-third actual value; State tax (per $1,000), 1897 was $5·50. In 1894 State tax (per $1,000), $3·10; county tax (per $1,000), $7·40; and average school tax about $12·50.

POPULATION in 1890 was 17,529; in 1880 was 16,007; in 1894 (local estimate), was 25,000.

PIKE COUNTY.—County seat is Pittsfield. Bonds are registered with State Auditor

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Railroad aid bonds.....	7	July 1	July 1, 1899	$52,000
School bonds.....	5	F & A	Aug. 1, '98-'06 ($3,000 due yearly.)	27,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on Jan. 1, 1898, was $102,000, of which $52,000 was bonded and $50,000 was floating debt.

ASSESSED VALUATION of real estate (about ⅕ actual value) in 1898 was $3,584,769; personal property, $1,044,348; total, $4,629,117. State tax (per M.) '97 was $6·60; county tax (per $1,000), $7·50.

POPULATION in 1890 was 31,000; in 1880 was 33,751.

PONTIAC.—

This township is in Livingston County. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	
SCHOOL BONDS—		Bond. debt Aug., '98, abt..$48,500
6s, Aug., $27,000... ..	.....	Assessed valuation, real...717,021
		Assessed valuation, pers'l. 186,056
REFUNDING BONDS—		Total valuation 1897.....903,077
6s, July, $[illegible],500.....	July 15, 1899	Total tax (per $1,000).....$78·40
5s, July, 15,000....	July 1, '99-1903	Population in 1890 was.....4,066

INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.—WM. FREDE, Clerk.

This township is in Shelby Co. and includes the town of Stewardsen.

LOANS—	When Due.	
5s, ..., $50,000....	Sept 1, 1917	Assessed valuation, real. $136,521
(Subject to call after Sept. 1, 1907).		Assessed valuation, per'l. 43,032
6s, ..., $9,000....	1903	Total valuation 1897.... 379,553
(Now subject to call).		Assessment about 1-6 actual value
		Population in 1890 was.....2,267
Bonded debt Feb. 1, 1899.	$59,000	Population in 1897 was.... 3,000

INTEREST is payable at the State Treasurer's office.

PULASKI CO.—E. W. MCCLELLAND, Clerk.

County seat is Mound City. The bonds described are registered with the State Auditor. The $29,000 C. & V. RR. bonds have been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case.

LOANS—	When Due.	
FUNDING BONDS—		Bonded debt Jan. 1, '99.. $47,955
6s, Jan. 1, $5,910.....	May 1, 1900	Assessed valuation '99 .1,049, 15
CAIRO & VINCENNES RR.—		Population in 1890 was.... 11,355
8s, ..., $42,000 (p. & int.)	past due	Population in 1897 was.... 14,243

INTEREST is payable by the State Treasurer, Springfield.

QUINCY.—{JOHN A. STEINBACH, Mayor. L. J. HARRIS, Comptroller.

Quincy is in Adams County.

The sinking fund as now established receives "$50,000 annually", and it is in contemplation to so shape this fund that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

LOANS—	When Due.
aFUNDING BONDS—	
6s, July 1, $35,000	July 1, 1899
cMISS. & MO. RIV. A. L. R. R.—	
6s, J&J, $62,500	Jan. 1, 1900
6s, J&J, 37,500	July 1, 1900
bREFUNDING BONDS—	
5s, Sep. 1, $35,400	Sept. 1, 1902
4½s, July 1, 150,000	July 1, 1906
4½s, July 1, 184,000	July 1, 1908
4½s, July 1, 115,000	July 1, 1910

LOANS—	When Due.
bREFUNDING BONDS—(Con.)	
4s, July 1, $1,000	July 1, 1911
4½s, ... , 314,000	1911 to 1917
($50,000 yearly to 1916, inclusive, $14,000 in 1917.)	
4s, ... , $300,000	July 1, 1909
(Due yearly on July 1—$40,000 in 1909, $20,000 from 1911 to 1916, $60,000 in 1917 and $80,000 in 1918.)	

a $1,000 each; b $100, $500 and $1,000 each; c $500 each.

INTEREST on all bonds registered with the State Treasurer (*i. e.* on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York. Interest on the Miss. & Mo. River Air Line bonds is payable at the Ricker National Bank, Quincy, Ill.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

	Feb. 6, '99.	Feb. 23, '98.	Feb. 13, '97.	Jan. 1, '96.
Total funded debt	$1,234,400	$1,285,400	$1,344,200	$1,405,700
Sinking funds	50,000	50,000	50,000	50,000
Net debt	$1,184,400	$1,235,400	$1,294,000	$1,355,700

ASSESSED VALUATION.—The city's assessed valuation ("about 25 per cent of actual value") and tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1898	*$2,988,512	*$1,266,639	*$4,255,151	82·70
1897	3,530,132	1,166,320	4,696,452	72·80
1895	3,820,932	1,212,386	5,033,318	70·08
1894	3,497,664	1,287,935	4,785,599	68·75
1893	4,427,565	1,410,774	5,838,339	68·75
1890	3,476,451	1,403,505	4,879,956	64·80

*Equalized valuation.

THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1898 was estimated at 45,000.

RICHLAND COUNTY.—HOLLISTER, Treas.

County seat is Olney. The bonds described below are registered with the State Auditor.

LOANS—	When Due.
REFUNDING RR. BONDS—	
6s, July 1, $42,000	Jan. 1, 1904
Subject to call at any time.	

Total debt July 1, 1898.. $42,000
Assessed valuation 1898 1,635,389
State & co. tax (per M.) '98..$14·10
Assessment is ⅓ actual value.
Population in 1890 was.....15,019

INTEREST is payable by State Treasurer, Springfield.

ROCKFORD.—{E. W. BROWN, Mayor. H. C. SCOVILL, Clerk.

This city is in Winnebago County.

LOANS—	When Due.
CITY BONDS—	
5s, $10,000	Aug. 1, 1899
5s, 14,000	July 1, 1900
5s, 13,000	Nov. 1, 1901
5s, 12,000	Nov. 1, 1902
5s, 10,000	Nov. 1, 1903
5s, 20,600	June 1, 1903-4
4½s, 27,700	July 1, 1905
4½s, 36,200	June 1, 1906
4½s, M&S, 43,900	Mar. 1, 1907
4½s, 17,000	Aug. 20, 1907
4½s, 28,500	Dec. 15, 1908
REFUNDING BONDS—	
4s, s. a., $12,000	Sep. 15, 1910

REFUNDING BONDS.—(Con.)—
4½s, ... $10,000..Feb. 1, 1909
4s, ... 11,900.....1911
Interest payable by City Treasurer.
Bonded debt Feb. 1, 1899.$296,800
Water debt (included)... 93,600
Floating debt..... 30,000
Equal'd valuation, real..4,068,262
do do personal.1,310,542
do do railroads 190,597
Total valuation 1898....5,569,401
Assessment ⅓ actual value.
Tax rate (per $1,000) '98....$50·59
Population in 1890 was.....23,584
Population in 1898 (est.)....35,000

ROCK ISLAND.—{T. J. MEDILL, Jr., Mayor. A. D. HUESING, City Clerk.

In Rock Island County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding bonds	4½	M & S	Sept. 1, 1917	$170,000
($120,000 subject to call 1907 and $50,000 after 1912.)				
Waterworks bonds	5	F & A	Feb. 1, 1902	25,000
do do	6	.....	.....	30,000
Municipal bonds	6	Aug.	Aug., '99-'01	15,000

INTEREST on bonds is payable in Chicago at the First National Bank and on water 5s at the office of Winslow, Lanier & Co.

TOTAL BONDED DEBT on Aug. 15, 1898, was $210,000; water debt, included, $25,000. The city's debt is limited by the general corporation law of the State to 5 per cent of the assessed valuation.

ASSESSED VALUATION in 1897 of real estate was $1,286,557; personal property, $458,369; railroads, $159,800; total, $1,904,726 total tax rate (per $1,000) $93·90. Assessed valuation is about one-third of actual value.

POPULATION.—The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1898 the population, according to local figures, was 23,000.

ROCK ISLAND SCHOOL DISTRICT—C. B. Marshall, Clerk.

Bonded debt Feb. 1, 1898..$68,500
Floating debt..... 5,687
Total debt Feb. 1, 1898.... 74,187
Cash assets..... 26,459
Net debt Feb. 1, 1898.... $47,728
Tax valuation 1896.....1,539,000
Population (estimated) '98..23,000

ROCK ISLAND COUNTY.—PLEASANT F. COX, Treasurer.—County seat is Rock Island.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, M&S, $100,000	Mar. 1, '00-'07
Interest payable in Chicago.	
Bonded debt Feb. 4, '99	$113,000
Floating debt	75,000
Total debt Feb. 4, '99	188,000

Sinking fund..... $4,283
Net debt Feb. 4, 1899.... 183,717
Ass'd valuation 1898.... 8,061,762
Assessment ¼ of actual value.
State & co. tax (per M.) '98.$18·10
Population in 1890 was. 41,917
Populat'n in 1899 (est.) 50,000

Twelve thousand dollars of the county's bonds are payable in 1900, $13,000 in 1901 and so on alternately until paid.

PRINCIPAL and INTEREST are payable at the First National Bank of Chicago, Ill.

RUSHVILLE.—Rushville is the county seat of Schuyler County.

Total debt April 1, 1898. $14,000
(Water debt included.)
Tax valuation 1897..... 329,491
Real valuation.....$2,000,000
Population in 1890 was.... 2,031
Population 1898 (est.).....3,000

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Cairo & Vincennes RR.	6	July	Mar. 20, 1914	$31,000
do do	6	Jan.	Jan. 1, 1917	64,000
Louisville & Nashville R. R. '85	6	July 1	July 1, 1905*	75,000
*Subject to call.				
Belleville & Eldorado R. R.	6	.....	.....	25,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT Jan. 1, 1899, was $195,000; floating debt, $25,000; a total debt of $220,000. Sinking fund assets, $19,000; net debt, $201,000.

ASSESSED VALUATION in 1898 was $1,437,525, consisting of real estate $869,064; personal property, $357,240, and railroads, $211,211; total tax rate (per $1,000) '98, $29·40. Property is assessed at one tenth of its actual value.

POPULATION in 1890 was 19,342; in 1880 was 15,940.

SANGAMON CO.—CHARLES E. OPEL, Clerk.

County seat is Springfield.

LOANS—	When Due.
FUNDING BONDS—	
$5, an., $75,000	July 1, 1902
($15,000 due y'rly) to July 1, 1906	
REFUNDING BONDS—	
4s, J&J, $20,000	July 1, 1899
4s, J&J, 25,000	July 1, 1900
4s, J&J, 27,000	July 1, 1901
Interest is payable in Springfield.	

Total debt Feb. 1, '99.. $147,000
Tax valuation, real.....13,672,193
Tax valuat'n personal.. 2,238,631
Tax valuation RR..... 1,250,867
Total valuation 1898...17,161,691
Assessment about ¼ actual value.
State & co. tax (per M.) '98..$13·76
Population in 1890 was.....61,195
Population in 1898 (est.)....75,000

SANTA ANNA.—J. F. CASE, Clerk.

This township (P. O. Farmer City) is in Dewitt County.

LOANS—	When Due.
RAILROAD AID BONDS—	
6s, July 1, $4,000	July 1, 1899
6s, July 1, 20,000	1900-1903
($5,000 due yearly on July 1.)	

6s, July 1, $12,000..July 1, 1904-5
6s, July 1, 7,000.....July 1, 1906
Total debt Sept. 15, 1898..$43,000
Assessed valuation 1897..368,628
Assessment about ¼ actual value.
Population in 1890 was.....2,181

INTEREST is payable by the State Treasurer, Springfield.

SCHUYLER CO.—ISAAC LEWIS, Clerk.

County seat is Rushville. Bonds are registered with State Auditor.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $40,000	J'y 1, '99, '03 & '08

Bonded debt Feb. 1, 1899..$40,000
Assessed valuat'n, '98..$2,413,499
State tax (per $1,000) '98....$5 60
County tax (per $1,000) '98.. 7·50
Population in 1890 was.. 16,013

INTEREST is payable at National Park Bank, New York City.

SEVEN HICKORY.—This township is in Coles Co.

LOANS—	When Due.
FUNDING BONDS—	
6s, July 10, $55,000	July 10, 1904

Total debt Oct. 1, 1898....$55,000
Assessed valuation, real...379,041
Ass'd valuation, personal..$43,634
Total valuation 1897.....422,675
Assessment is ⅓ actual value.
Total tax (per $1,000).....$21·70
Population in 1890 was.....1,456

INTEREST is payable at the First National Bank Chicago, Ill.

SHAWNEETOWN.—This city is in Gallatin County.

The bonds are registered with the State Auditor.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $37,000	July 1, 1918
(Subject to call after July 1, 1903.)	
Bonded debt Feb. 20, 1899.$37,000	

Floating debt.....$13,216
Total debt Feb. 1, 1899 ... 50,216
Assessed valuation 1898..186,020
Population in 1890 was.....1,851

INTEREST is payable at the Amer. Exch. Nat. Bank, New York.

SNY ISLAND LEVEE DRAINAGE DISTRICT.—Situated in Pike and Calhoun Counties.

This district has no bonds outstanding. A levee district was organized in 1870 and $650,000 of bonds were issued, which the Supreme Court of Illinois has declared illegal. See CHRONICLE, V. 64, p. 343.

SPRINGFIELD.—{LOREN E. WHEELER, Mayor. WM. H. CONKLIN, Comptroller.

This city is in Sangamon County. All the 5s are Registered with the State Auditor. No further indebtedness of any description will be incurred by this city until the valuation exceeds $18,000,000, or the present debt is largely reduced by payment.

LOANS—	When Due.
REFUNDING—	
5s, Sept. 1, $206,900	Sept. 1, 1900
5s, Sept. 1, 294,600	Sept. 1, 1901
5s, Sept. 1, 17,700	Sept. 1, 1902
5s, Sept. 1, 155,800	Sept. 1, 1903

5s, Sept. 1, 3,100..Sept. 1, 1904
5s, Sept. 1, $128,000..Sept. 1, 1905
5s, Sept. 1, 75,000..Sept. 1, 1906
5s, Sept. 1, 17,000..Sept. 1, 1907
SCHOOL BONDS—
5s, annual, $1,000..Mar. 1, 1900

INTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury.

TOTAL DEBT.—The subjoined statement shows the city's total bonded debt on the first of March of the years named:

	1899.	1898.	1894.	1893.	1892.
Total bonded debt	$902,350	$902,350	$902,350	$916,850	$913,850

On March 1, 1899, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to $136,868 53.

CITY PROPERTY.—The estimated value of city property on March 1, 1897, was $953,250.

ASSESSED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Valuation.	Tax Rate.
1898	$3,671,224	$1,087,727	$4,758,951	$34·60
1897	3,525,390	1,080,784	4,606,174	.....
1896	3,783,064	1,203,017	4,986,081	.....
1895	3,628,288	1,040,110	4,668,398	.....
1893	3,590,572	1,239,131	4,829,703	.....
1890	3,269,984	1,354,469	4,624,453	.....
1888	.....	.....	4,334,781	.....

POPULATION.—In 1890 population was 24,963; in 1899, 33,000.

TAZEWELL CO.—County seat is Pekin.

The bonds below described are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Refunding RR. bonds	4	July 1	July 1, 1910*	$194,000

* But subject to call on and after July 1, 1901, to the amount of $20,000 annually until paid.

INTEREST is payable at the Am. Ex. Nat. Bank of New York City.

TOTAL DEBT on February 1, 1898, was $194,000.

ASSESSED VALUATION of real estate in 1898 was $5,463,124; personal property, $1,124,254; total, $6,587,378. State tax (per $1,000), $5·50; county tax (per $1,000), $7·50. Property is assessed at 15 per cent of its actual value.

POPULATION in 1890 was 29,556; in 1880 was 29,666. In 1897, according to local figures, the population was 35,000.

URBANA.—{F. E. ENBELING, Supervisor. F. A INGALLS, Clerk.

This town is situated in Champaign County.

Total debt April 1, 1899...$55,000	Tax rate (per $1,000).....$68·00
Tax valuation 1898.....872,210	Population in 1890 was.....4,488
Assessment about 1/5 actual value.	Population in 1899 (est).....7,500

WADE TOWNSHIP.--J. C. VANDERHOOF, Town Clerk.

This township is in Jasper County and includes Newton City.

LOANS—	When Due.	
REFUNDING BONDS—		Tax valuation, real.....$296,151
4½s, July 1, $23,500...'99 to 1914		Tax valuation, per'l 69,524
$1,000 due July 1, 1899, and		Total valuation 1898 365,675
$1,500 yearly thereafter.		Assessment about ¼ actual value.
Bonded debt Feb. 10, '99 $23,500		Tax rate (per $1,000) 1898..$58·76
Interest on the bonds is payable		Newton City tax (per M)... 22 50
at the Chase Nat. Bank, N. Y. C.		Population in 1890 was.....3,915

WARSAW.—This city is in Hancock County.

LOANS.	When Due.	
RAILROAD AID BONDS—		Tax valuation, real.....$181,299
6s, July, $28,600.....Past due.		Tax valuation, personal.. 90,162
Bonded debt Jan. 17, 1898.$23,000		Total valuation 1897..... 271,461
		Population in 1890 was.....2,721
		Population 1896 was.....2,631

INTEREST is payable by the Treasurer, Springfield.

WASHINGTON CO.—H. F. REUTER, Co. Clerk.

County seat is Nashville. The bonds below described are registered with the State Auditor.

LOANS—	When Due.	
RAILROAD BONDS—		Assess. valuation, pers'l $543,124
6s, Mar., $100,000....Mar. 1, 1900		Total valuation 1898... 2,961,009
$10,000 due yearly) to Mar. 1, 1909		State & Co. tax (per M) '98..$16·80
Total debt Apr. 1, 1899. $100,000		Assessment is ⅓ actual value.
Assessed valuation, real.2,417,885		Population in 1890 was.....19,262
		Population in 1899 (est.)....20,000

WEST LINCOLN.—OSCAR M. KIEST, Clerk.

This township is in Logan County.

LOANS.	When Due.	
FUNDING BONDS—		Bonded debt Feb. 1, 1899..$30,000
5s, July 1, $30,000....July 1, 1910		Assessed valuation 1897..505,715
Subject to call at any time.		Population in 1890 was.....4,086
		Population in 1880 was.....3,488

INTEREST is payable by the State Treasurer, Springfield.

WHITE CO.—County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad 8 per cent bonds are in litigation; they have been declared illegal by the Illinois Supreme Court and the United States District Court.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Oustand'g.
Cairo & Vincennes RR.....	8	J & J	Sept.-Dec., 1892	$17,500
Funding.....	4½	J & J	1899-1918 $14,000 yearly on July 1.	280,000

INTEREST is payable by State Treasurer.

TOTAL DEBT on March 15, 1897 was $249,500.

ASSESSED VALUATION in 1898, $1,512,817. Property is assessed at "about 20 per cent of its actual value."

POPULATION in 1890 was 25,005; in 1880, 23,087

WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.—H. S. MILLER, Secretary.

LOAN—	When Due.	
4½s, $40,000.....1902 to 1909		Assessed valuation '97.$1,704,773
($5,000 annually.)		Assessment ¼ actual value.
Bonded debt April 1, 1899.$40,000		School tax .....$3·50
		Population 1897 (est.).....10,000

WILLIAMSON CO.—County seat is Marion.

The bonds below are registered with the State Auditor.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
Refunding bonds 1895.....	4½	Jan. 1	$5,000 yr'ly	$85,000

INTEREST is payable by State Treasurer, Springfield.

TOTAL DEBT on September, 25, 1898, was $85,000.

ASSESSED VALUATION in 1898 was $1,731,527; State tax (per $1,000) 1898, $6·00, and the county tax, $7·50.

POPULATION in 1890 was 22,226; in 1880 was 19,324; in 1898 (estimated) 32,000.

WINDSOR.—A. A. RICKETS, Mayor.

This township is in Shelby County.

LOANS.	When Due.	
REFUNDING BONDS—		Assessed valuation, real..$214,196
5s,.....$52,000.....1899-1918		Assessed val., personal... 53,011
Bonded debt Aug. 15, '98..$63,000		Total valuation 1897..... 267,207
Sinking fund..... 11,000		Assessment about ⅓ actual value.
		Population in 1890 was.....1,926

INTEREST is payable by the State Treasurer, Springfield.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all civil divisions in the State of Illinois which have registered according to the acts of Feb. 13, 1865, and amendments, and April 16, 1869, and June 27, 1895, an indebtedness of over $25,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Place.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Arcola Twp., Douglass Co.....	$100,000	10	Past due.	3,198
Aurora Twp., Kane Co.....	48,000	10	Various.	22,258
Blue Ridge Twp., Piatt Co.....	28,100	7	Var. to 1905	1,925
Bourbon Twp., Douglass Co....	35,000	10	.....	1,665
Bowdre Twp., Douglass Co	30,000	10	.....	1,896
Bruce Twp., La Salle Co.....	28,000	10	Past due.	12,261
Bushnell Twp., McDonough Co.	30,000	5	1918	2,712
Capital Twp., Sangamon Co...	66,000	4	1900 & 1911	24,963
Champaign Tp., Champaign Co.	79,500	5	Various.	6,61[illegible]
Concord Twp., Iroquois Co.....	25,000	10	Past due.	1,086
Delavan Twp., Tazewell Co.....	38,000	5 &5½	1900-1910	2,140
Elwood Twp., Vermilion Co....	30,000	5¼	July 1, 1902	2,748
Embarras Twp., Edgar Co.....	25,000	10	.....	1,729
Essex Twp., Stark Co.....	27,500	6	Var. to 1909	1,210
Estabrook Special Drainage District, McLean Co.....	72,000	7	Past due.	.....
Evans Twp., Marshall Co	40,000	10	Various.	1,898
Ganeer Twp., Kankakee Co....	27,500	5 & 6	Var. to 1916	1,471
Goose Creek Twp., Piatt Co....	33,000	5	Var. to 1909	1,610
Johnson County.....	33,500	8	Past due.	15,013
Kane County.....	48,000	10	Various.	65,061
Kansas Twp., Edgar Co.....	30,000	7	Jan. 1, 1900	1,983
Kendall County.....	45,000	10	Various.	12,106
Lacey Levee and Drainage District, Fulton Co.....	46,000	6	1903-1916	.....
Lee Co., Inlet Swa'p. Dr'n. Dis.	49,500	6	1906-1912	.....
Litchfield City, Montgomery Co.	31,000	5	†1900-1910	5,811
Little Beaver Special Drainage Dis., Iroquois & Kankakee Co.	30,000	6¾	1899-1911	.....
Lowe Twp., Moultrie Co.....	30,000	10	Past due.	1,470
Marshall Twp., Clark Co.....	26,000	6	Optional.	2,931
Meredosia Levee District, Rock Island and Whiteside Cos....	27,500	6	1899-1906	.....
Momence Twp., Kankakee Co..	36,000	5	Dec. 1, 1917	1,545
Monroe County.....	100,000	4½	†1897-1913	12,948
Mt. Morris Twp., Ogle Co.....	96,900	5 & 10	Var. to 1910	1,875
Mt. Vernon Twp., Jefferson Co.	25,000	6	July 1, 1907	4,696
Ohio Twp., Bureau Co.....	59,400	6	Aug. 21, 1901	1,197
Onargo, Douglass & Danforth Twps., S. D. D. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co..	32,356	6	Past due.	.....
Osceola Twp., Stark Co.....	40,000	6	Var. to 1909	1,484
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,538
Ottawa Twp., La Salle Co.....	150,000	10	Various.	9.464
Peoria Twp., Peoria Co.....	98,000	5	†1900 1910	43,254
Pontiac Twp., Livingston Co..	28,500	5 & 6	To 1903	4,066
R. & W. Twp. 4s, Randolph Co.	50,000	8	Past due.	.....
Richland Twp., Shelby Co	95,000	6 & 10	.....	1,241
Robinson Twp., Crawford Co...	30,000	6	Sept. 1, 1904	2,990
Shelbyville Twp., Shelby Co...	25,000	6	Apr. 1, 1900	1,058
South Ottawa Twp., La Salle Co.	30,000	10	Various.	1,729
Toulon Twp., Stark Co.....	28,500	6	Var. to 1908	2,579
Union Co.....	50,000	8	Past due.	21.549
Urbana Twp., Champaign Co..	39,700	6	Various.	4,[illegible]88
Wabash Co.....	35,000	6	Var. to 1901	11,866
Waverly, Morgan Co.....	27,000	5	†1905-1915	2,819
Wild Cat Spec. Drain. Dist., Champaign Co.....	25,000	6	May 16, 1902	.....

INDEBTEDNESS OF OTHER PLACES.

	Bonded debt.	Interest.	Assessed valuation.	Population.
Clinton County.....	$20,000	4	2,60[illegible],276	17,411
De Kalb, De Kalb County.....	30,000	5	627,539	5,161
Hamilton County.....	266,000	4½	1,178,358	17,800

†Subject to call at earlier date.

State of Michigan.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Jan. 11, 1805) -	June 30, 1805
Admitted as a State (Act June 15, 1836) -	Jan. 26, 1837
Total Area of State (square miles) - - - - -	58,915
State Capital - - - - - - - -	Lansing
Governor (term expires Jan., 1901) -	Hazen S. Pingree
Secretary of State (term ex's Jan., 1901)	Justice S. Stearns
Treasurer (term expires Jan., 1901) - -	Geo. A. Steel

Legislature meets biennially in odd years the first Wednesday in January, and there is no limit to the length of sessions, excepting special sessions, in which the pay of members is limited to 20 days.

HISTORY OF DEBT.—The historical details of Michigan's State debt will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 98. In 1864 the State Treasurer reported the funded debt at $3,880,399, and $1,450,472 additional "Trust fund debt." The bonded debt July 1, 1898, consisted of $400,000 war loan bonds (1898) and $19,000 of "past-due part paid $5,000,000 loan bonds" adjustable at $578·57 per $1,000, amounting to $10,992·83, which have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to $5,919,104·39. Since July 1, 1898, an additional issue of $100,000 war bonds has been sold.

LOANS.	Interest. P. ct.	Payable.	Principal When Due.	Outstanding.
War loan.....1898	3½	M & N	May 1, 1908	$208,700
Subject to call after May 1, 1903				
do do 1898	3	M & N	May 1, 1908	291,300
Subject to call after May 1, 1903				

EQUALIZED VALUATION.—Since 1856 the equalized valuation has been determined only once in five years. The following shows the equalized valuation and tax rate for State purposes for every fifth year since 1846.

Year	Assessed Val.	Tax Rate.	Year.	Assessed Val.	Tax Rate.
1896	$1,105,100,000	$1·41	1866	$307,965,843	$1·889
1891	1,130,000,000	1·277	1861	172,055,809	2·697
1886	945,450,000	1·272	1856	137,663,009	0·472
1881	810,000,000	1·411	1851	30,976,270	3·421
1876	630,000,000	1·144	1846	29,369,065	2·50
1871	630,000,000	1·201			

In 1896 the assessed valuation of real estate was $805,553,976; personal property, $140,455,965; total valuation, $946,009,941.

DEBT LIMITATION.—Michigan, as noted in our history of the State's debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So to be abreast with the times, instead of putting any limit on the power of the State to create debt, it put into its Constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, "canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be. Nothing will illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted. These sections are all found in article 14 of the 1850 Constitution, which Constitution is still in force.

SECTION 3. The State may contract debts to meet deficits in revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained or to the payment of the debts so contracted.

SECTION 4. The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.

SECTION 6. The credit of the State shall not be granted to or in aid of any person, association or corporation.

SECTION 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts as are expressly authorized in this Constitution.

SECTION 8. The State shall not subscribe to, or be interested in the stock of any company, association or corporation.

SECTION 9. The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work except in the expenditure of grants to the State of land or other property.

The foregoing sections appear to cover every branch and phase of the subject; and compared with the Constitution of 1837 what a contrast they afford!

Cities and villages, however, were left by the 1850 instrument to the discretion of the Legislature in the matter of restrictions upon their borrowing power. The provision which relates to this subject is found in Article 15, Section 13, and is as follows:

SECTION 13.—The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts and loaning their credit.

In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bonding of cities and villages. With regard to cities the chief provisions with respect to taxation and bond issues will be found in the second volume of the 1890 revision of Howell's Annotated Statutes of Michigan, Chapter 22, on "Finance and Taxation," pages 629 to 702, Sections 2693 to 2730. The sections which mainly cover these points are the following—we give the substance not the words of the section:—

Taxes, *And in what amount they can be laid,* are defined in Section 2697 to Section 2701.

Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one year -

In cities having a population not over 6,000 .....1¼ per cent
In cities larger than 6,000 but not over 9,000.....1½ per cent
In cities larger than 9,000 but not over 14,000.....1¾ per cent
In cities having more population than 14,000.....2 per cent

SECTION 2698 provides that the council may also raise in each street district not exceeding one fourth of one per cent.

SECTION 2699 provides that in addition to above the council may raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

SECTION 2700 provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

SECTION 2701 provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

Loans, *When allowed and amount indicated.*

SECTION 2,709. Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

SECTION 2,710. Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

SECTION 2,711. Council also authorized to raise moneys by loan in anticipation of receipts from special assessments.

SECTION 2,712. If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public improvements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan *if authorized by a majority vote of the electors voting upon* the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

SECTION 2,713. The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall be by ballot.

SECTION 2,717. No loans made exceeding amounts prescribed in this act. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

POPULATION OF STATE.—The population of Michigan has been as follows in the years named:

1894	2,241,000	1860	749,113	1830	31,639
1890	2,093,889	1850	397,654	1820	8,765
1880	1,636,937	1840	212,267	1810	4,672
1870	1,184,059				

From 1860 to 1870 increase was 434,946, or 58·06 per cent; from 1870 to 1880, 452,878, or 38·25 per cent; from 1880 to 1890, 456,952, or 27·92 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MICHIGAN.

ALBION.—Albion is in Calhoun County.

LOANS— *When Due.*

IMPROVEMENT BONDS—
...., $16,000.....1899 to 1906
($2,000 due yearly.)

WATER BONDS—
5s, J&J, $50,000.....July 1, 1919
5s, Oct., 5,000.....Oct. 25, 1903
(Part due yearly) to 1905

Total debt Feb. 1, 1898.. $73,000
Water debt included..... 55,000
Assessed valuation 1897.1,832,605
Assessment about ⅔ actual value.
Tax rate (per $1,000) '97...$28·10
Population in 1894 was.....4,844
Population in 1890 was.....3,763

INTEREST on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

TAX FREE.—All of the bonds are exempt from taxation.

ANN ARBOR.—GLEN V. MILLS, Clerk.

The city is in Washtenaw County.

LOANS— *When Due.*

SEWER BONDS—
5s, ..., $20,000....Dec. 1, 1899
($2,000 yearly.) to Dec. 1, 1908
5s, ..., $7,500....Mar. 1, 1899
5s ....., 5,000.Mar. 1, 1899 00
5s, ... , 10,324..Mar. 1, '99-'01

PAVEMENT BONDS—
5s, $30,239.....,March, 1899-1902

Bonded debt Jan. 1, '99. $73,064
Assessed valuation '98..7,136,620
Assessment about ⅔ actual value.
Tax rate (per $1,000) 1898.$14·62
Population in 1890 was..... 9,431
Population in 1899 (est.)...15,000

INTEREST is payable in Ann Arbor.

OPTIONAL—All bonds are subject to call.

BATTLE CREEK.—This city is in Calhoun County.

LOANS— *When Due.*

SEWER BONDS—
5s, M&N, $10,000.... May 1, 1907
5s, ... 10,000.... Oct. 16, 1908
5s, M&S, 10,000.... Sept. 1, 1909
5s, ... 10,000.... Oct. 10, 1910

PAVING BONDS—
5s, M&S, $36,000.....1918 to 1920
($10,000 annually on Sept. 1.)

WATER WORKS BONDS—
5s, M&S, $30,000..Sept. 1, 1915
($10,000 due y'ly) to Sept. 1. 1917

WATER WORKS BONDS—(Con.
4½s, F&A, $70,000.Sept. 1, 1899
($10,000 due y'ly) to Sept. 1, 1905

Total debt Sept. 1. 1897. $180,000
Water debt (included)... 110,000
Tax valuation, real 3,983,942
Tax valuation, persona'l.1,016,058
Total valuation 1896....5,000,000
Assessment about ½ actual value.
Total tax (per $1,000).....$29·60
Population in 1894 was....15,522
Population in 1890 was....13,197

INTEREST on the 4½ per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

BAY CITY.—GEO. F. AMBROSE, Comptroller.

Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds.

LOANS— *When Due.*

CITY HALL BONDS—
5s, M&N, $25,000....May 1, 1909
4s, J&D, 25,000....June 1, 1907
4s, J&D, 25,000....June 1, 1912
4s, J&D, 25,000....June 1, 1922
4s, J&J, 25,000....July 1, 1925
4s, J&J, 25,000....July 1, 1930
4s, ..., 35,000....July 1, 1928

BRIDGE BONDS—
5s, M&S, $25,000.....Sept. 1, 1920
4s, J&J, 48,000..July 1, 1904 to
($12,000 every five years) 1919

LOCAL IMPROVEMENT BONDS—
5s, F&A, $10,000.....Aug. 1, 1899
5s, ... 30,000....1900 to 1902
($10,000 annually on July 1.)
5s, June, $49,500....June 1, 1901
($16,500 due y'rly) to June 1, 1903

LOANS— *When Due.*

WATER-WORKS BONDS—
8s, M&S, $80,000....Mar. 1, 1900
($20,000 due yea'ly to Mar. 1, 1903
8s, F&A, $19,000....Feb. 16, 1904
8s, F&A, 80,000..Feb. 16, 1905 to
($10,000 due yea'ly) Feb.16,1912
8s, A&O, $20,000....Apr 15, 1913
5s, M&N, 25,000....May 1, 1906
5s, M&N, 25,000....May 1, 1911
5s, M&N, 12,500....May 1, 1917
5s, M&N, 12,500....May 1, 1918
4s, A&O, 20,000....Oct. 1, 1925
4s, A&O, 20,000....Oct. 1, 1921
4s, ... 20,000....Oct. 15, 1927

REFUNDING WATER BONDS—
4s, O & , $18,000 .....Oct. 1, 1928

INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from taxation.

TOTAL DEBT, ETC.—Total bonded debt May 1, 1898, was $686,500; water debt, included in total debt, $362,000. The city has no floating debt.

ASSESSED VALUATION.—In 1897 the assessed valuation (which is 70 per cent of actual value) of real estate was $8,502,242; personal property, $2,114,931; total, $10,617,173; total tax rate (per $1,000), $20·80.

POPULATION.—The population in 1890 was 27,839; in 1880 it was 20,693. Population in 1894, 30,043.

BAY CO.—{W. D. RICHARDSON, Deputy Clerk. MICHAEL RIEGEL, Treasurer.

County seat is Bay City.

LOANS— *When Due.*

BRIDGE BONDS—
..., ..., $75,000.....1903
..., ..., 60,000..... 1906

COUNTY BONDS—
5s, J&D, $38,000....Dec. 15, 1907
5s, J&D, 38,000....Dec. 15, 1908
5s, J&D, 39,000....Dec. 15, 1909

STONE ROAD BONDS—
..., Aug., $60,000.....1903
4s, Refund'g, $50,000.Aug. 1, 1922
4s, do 50,000.Aug. 1, 1927

Total debt Aug. 15, '98.. $410,000
Tax valuation, real..... 17,115,000
Tax valuation, personal 2,723,278
Total valuation 1897...19,838,278
Assessment about ⅔ actual value.
State tax (per $1,000).....$2·25
County tax (per $1,000).... 3·41
Population in 1894 was.....61,304
Population in 1890 was.....56,412
Population in 1896 (est.)...63,000

BIG RAPIDS.—The city of Big Rapids is in Mecosto Co.

LOANS—	When Due.
NEW WATER BONDS—	
4½s, J&J, $30,000	Jan. 1, 1903
BRIDGE BONDS—	
5s, F&A15, $15,000	Aug. 15, 1904
5½s, M&S, 15,000	Sept. 1, 1907
RAILROAD BONDS—	
5s, Feb. 1, $15,000	Feb., 1908
EXP. & IMP. BONDS—	
5s, ..., $9,000	

GENERAL EXPENSE BONDS—	
4½s, J&J, $5,000	Jan. 1, 1911
Total debt Jan. 1, 1898	$84,000
Water debt included	30,000
Tax valuation, real	994,502
do personal	171,125
Total valuation 1897	1,165,627
Assessment abt. ⅔ & ⅓ value.	
Total tax per $1,000	32·90
Population in 1897	5,529
Population in 1890 was	5,303

INTEREST on water-works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—JAMES F. MALONEY, Mayor. GEORGE N. CASE, Clerk.

This city is in Cheboygan County.

LOANS—	When Due.
SCHOOL BONDS—	
..... $30,000	.....
WATER WORKS BONDS—	
5½s, A&O, $4,500	Oct. 1, 1900
5s, A&O, 6,000	Oct. 1, 1902
5s, A&O, 6,500	Oct. 1, 1906
5s, J&D, 7,000	1908
5s, Aug. 1, 33,000	July 2, 1914

REFUNDING WATER B'DS—	
5s, ..., $5,000	1911
Total debt Feb. 17, 1899	$91,000
Water debt included	61,000
Tax valuation, real	1,097,115
Tax valuation, personal	378,975
Total valuation 1896	1,476,099
Actual valuation (est.)	2,800,000
Population in 1890 was	6,235
Population in 1894 was	6,956

INTEREST on the water-works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—WM. M. SNELL, Clerk.

County seat is Sault de Ste. Marie.

ROAD BONDS—	
....., $100,000	June 15, 1910
REFUNDING BONDS—	
..., $35 000	Apr. 15, 1904
5s, J&D, $40,000	June 1, 1912

Bonded debt, Mar. 1, '99	$175,000
Assessed valuation '98	$5,867,032
State & Co. tax (per M) '98	$6·40
Population in 1890 was	12,019
Population in 1898 (est.)	20,000

COLDWATER.—P. H. SWEENEY, Clerk.

This city is in Branch County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS	
5s, F&A, $4,000	Aug. 1, 1899
($3,000 due yearly) to Aug. 1, 1901	
SCHOOL BONDS—	
5s, May 1, $9,500	Mar. 1, 1900
($3,000 due yearly) to Mar. 1, 1902	
WATER BONDS—	
5s, A&O, $70,000	Oct. 1, 1901
($7,000 due yearly) to Oct. 1, 1910	

Bonded debt Jan. 15, '99	$91,500
Water debt, included	70,000
Valuation, real	2,065,320
Valuation, personal	915,545
Total valuation 1898	2,980,865
Total tax (per $1,000) '98	$1,965
City tax proper	9·00
School tax	6·28
Population in 1890 was	5,247
Population in 1899 (est.)	6,000

DELRAY.—GEORGE P. MOOG, Clerk.

This village is in Wayne County.

LOANS—	When due.
WATER WORKS BONDS—	
5s, J&D, $50,000	1928
Bonded debt July 1, 1898	$50,000
Floating debt	2,000
Total debt July 1, 1898	52,000

Assess'd valuation, real	$2,000,000
Ass'd valuation, pers'l	500,000
Total valuation 1898	2,500,000
Assessment about ⅓ actual value.	
Village Tax (per $1,000) '98	$4·00
Population in 1898 was	3,000

INTEREST payable at the City Savings Bank, Detroit.

DETROIT.—WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller.

Detroit is situated in Wayne County.

LOANS—	When Due.
BOULEVARD IMP. BONDS—	
4s, J&J, $200,000	July 1, 1921
4s, M&S, 200,000	Sept. 1, 1922
4s, M&N, 100,000	Nov. 1, 1923
PARK AND BOULEVARD BONDS—	
4s, M&S, $100,000	Sept. 1, 1921
4s, J&J, 105,000	July 15, 1922
4s, F&A, 25,000	Aug 1, 1924
PARK IMPROVEMENT BONDS—	
4s, M&S, $100,000	Mar. 1, 1920
4s, A&O, 100,000	Apr. 1, 1921
4s, F&A, 100,000	Aug. 1, 1922
4s, J&J, 100,000	Jan. 9, 1924
PUBLIC IMPROVEMENT BONDS—	
4s, F&A, $100,000	Aug. 1, 1899
3·65s, J&J, 100,000	Jan. 1, 1918
3½s, F&A, 30,000	Feb. 1, 1911
3½s, J&D, 100,000	Dec. 1, 1916
3½s, J&D, 270,000	Dec. 31, 1916
4s, J&J, 50,000	July 1, 1926
PUBLIC BUILDING BONDS—	
4s, A&O, $38,000	Apr. 1, 1929
PUBLIC LIGHTING BONDS—	
4s, J&J, $600,000	Jan. 2, 1924
4s, J&J 50,000	July 1, 1926

SCHOOL BONDS—	
4s, A&O, $450,000	Apr. 2, 1924
4s, F&A, 150,000	Feb. 1, 1925
PUBLIC SEWERS—	
4s, J&D, $200,000	June 1, 1918
4s, A&O 260,000	Oct. 1, 1919
4s, J&J, 240,000	July 1, 1920
4s, A&O, 500,000	Apr. 1, 1922
4s, M&S, 150,000	Mar. 3, 1924
4s, J&J, 100,000	July 2, 1924
4s, F&A, 160,000	Feb. 1, 1925
4s, M&S, 90,000	Mar. 2, 1926
3½s, A&O, 100,000	Oct. 1, 1906
WATER BONDS issued by Commissioners on city's credit—	
7s, F&A, $100,000	Feb. 1, 1900
7s, F&A, 50,000	Aug. 1, 1902
7s, F&A, 50,000	Aug. 1, 1903
7s, F&A, 41,000	Feb. 1, 1904
7s, F&A, 244,000	Aug. 1, 1904
7s, J&D, 149,000	June 1, 1905
6s, J&D, 199,000	June 1, 1906
4s, M&S, 100,000	Sept. 1, 1899
4s, J&J, 100,000	Jan. 10, 1925

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Detroit's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates named.

	Mar. 1, '99.	July 1, '98.	July 1, '97.	July 1, '96.
General bonded debt	$4,830,000	$4,830,000	$4,837,000	$4,915,000
Sinking funds	1,504,262	1,483,144	1,347,277	1,376,517
Net general debt	$3,325,738	$3,346,856	$3,489,723	$3,538,483
Net special debt	344,258	298,042	304,812	289,847
Total net debt	$3,669,996	$3,644,898	$3,794,535	$3,828,330
Water debt (add'n'l)	$1,033,000	$1,033,000	$1,033,000	$1,133,000

The outstanding bonds of the Water Commission, amounting to $1,033,000, issued on the faith and credit of the city, are not included by the city in its statement of bonded debt, as the receipts from water assessments and the annual appropriation of $75,000 for sinking and interest funds, as required by law, will be sufficient to redeem all outstanding bonds at maturity. The sinking fund consists of cash and city bonds.

Month and Year.	Gross Debt.	Sinking Fund.	Net Debt.
1898, July 1	$4,830,000	$1,483,144	$3,346,856
1897, July 1	4,837,000	1,347,277	3,489,723
1896, July 1	4,915,000	1,376,516	3,538,483
1895, July 1	4,825,000	1,223,203	3,601,796
1890, July 1	1,634,500	745,274	889,225
1880, July 1	1,360,400	528,627	831,772
1875, Feb. 1	1,081,900	121,285	960,614
1870, April 1	704,283	37,252	667,030

CITY PROPERTY.—The city owns property free from all encumbrance which was valued on July 1, 1897, at $20,430,985.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ actual value) and tax rate have been as follows in the years named:

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.
1898	$169,087,260	$38,549,600	$207,636,860	$15·99*
1897	165,836,780	40,989,090	206,825,870	17·68*
1895	162,554,510	47,031,820	209,586,330	15·70
1890	123,391,610	38,436,960	161,828,570	15·73
1885	87,536,645	28,713,300	116,249,945	10·77
1880	64,556,085	19,867,705	84,363,790	11·83

* Average.

The tax rate includes that for city, school, police and highway.

DEBT LIMIT—The charter limit of bonded debt is 2% of assess. val.

POPULATION.—In 1894 the population was 237,778; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577. Population in 1899 (estimated) was 350,000.

DICKINSON CO.—R. C. BROWNING, Clerk. D. A. STEWART, Treasurer.

County seat is Iron Mountain.

COURT-HOUSE BONDS—	
6s, May, $27,733	May 1, 1899-'11
($2,133 due yearly.)	
Bonded debt Feb. 6, '99	$27,733
Assessed valuat'n, real	3,179,210

Assessed valuat'n, p'n'l	681,635
Total valuation 1898	$3,860,845
Actual valuation	10,000,000
Population in 1899 (est.)	16,000

ESCANABA.—The city of Escanaba is in Delta County.

LOANS—	When Due.
SCHOOL BONDS—1895.	
5s, ann., $21,000	July 1, 1920
Interest payable at Escanaba.	
Total debt (last returns)	$21,000

Tax valuation 1894	$1,111,250
Real valuation	3,500,000
Population in 1894 was	8,124
Population in 1890 was	6,808
Population in 1880 was	4,335

GOGEBIC CO.—A. D. JOHNSTON, Clerk. MARTIN KATTANDER, Treasurer.

County seat is Bessemer.

LOANS—	When Due.
COURT-HOUSE BONDS—	
5½s, A&O, $24,000	April 1, ...
(Part due yearly).	
Int. in New York at Nat. Park Bank.	
Bonded debt Jan. 1, 1899	$24,000

Tax valuation 1898	$6,748,000
Assess't about ⅔ actual value.	
State and co. tax per $1,000	$12·98
Population in 1890 was	13,166
Population in 1899 (est.)	15,000

GRAND HAVEN.—This city is in Ottawa County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
5s, ..., $10,000	.....
RAILROAD AID BONDS—	
5s, A&O, $15,000	June 1, 1900
5s, A&O, 17,000	June 1, 1905
WATER BONDS—	
5s, M&S, $13,000	1899-1903
($3,000 due yearly on Sept. 1.)	

Total debt Jan. 10, 1898	$58,000
Sinking fund	6,000
Assessed valuat'n, real	843,280
Assessed valuat'n, p'n'l	227,050
Total valuation 1897	1,070,330
Assessment abt. ⅔ actual value.	
Total tax (per $1,000) '97	$37·86
Population in 1894 was	5,270
Population in 1896 (est.)	5,000

INTEREST on the railroad bonds is payable at New York; on the court-house bonds at Grand Haven; on $3,000 of the water bonds at Grand Haven and on the remaining $13,000 at New York.

GRAND RAPIDS.—LEO A. CARO, Comptroller. FRANK D. WARREN, Clerk.

The city of Grand Rapids is in Kent County.

LOANS—	When Due.
CITY HALL BONDS—	
5s, J&J, $150,000	July 1, 1904
FUNDING BONDS—	
4s, M&N, $150,000	May 1, 1905
MARKET SITE BONDS—	
4s, ..., $75,000	May 2, 1916
SCHOOL BONDS—	
5s, Var., $47,000	1899 to 1904
4½s, J&D, 25,000	June 1, 1906
4½s, J&D, 25,000	June 1, 1908
4½s, J&D, 23,000	June 1, 1909
4½s, J&D, 12,000	June 1, 1910
4½s, A&O, 55,000	Oct. 1, 1911
4½s, J&D, 28,000	June 1, 1912
4s, ..., 60,000	1906-1910

ELECTRIC LIGHT BONDS—	
4s, ..., $125,000	May, 1917
SCHOOL BONDS—Assumed by annexation.	
6s, semi-an. $17,500	1899-1900
STREET IMPROVEMENT—	
5s, M&N, $150,000	1899 to 1901
($50,000 annually on May 1.)	
5s, M&N, $200,000	May 1, 1899
($50,000 due yearly) to May 1, 1902	
WATER BONDS—	
5s, M&S, $150,000	Sept. 1, 1908
5s, M&N, 80,000	May 1, 1909
4½s, J&J, 300,000	Jan. 1, 1912
4½s, A&O, 225,000	Oct. 1, 1913
4s, J&D, 100,000	June 1, 1915

* These bonds are only a temporary obligation, and their payment is provided for by special assessment on the property directly benefited.

INTEREST on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1899, was $1,997,500, of which $855,000 was water debt. The city has no floating debt. Sinking fund, $136,000.

TAX FREE.—All bonds of this city are exempt from taxation.

ASSESSED VALUATION of real estate in 1898 was $21,981,455; personal property, $5,776,746; total, $27,758,201; total tax rate (per $1,000) '98, $31·47. In 1896 the total assessed valuation was $27,735,535 and in 1893 it was $24,000,000. Property is assessed at about ¼ of its actual value.

POPULATION.—The population in 1894 was 79,438; in 1890, 60,278; in 1880, 32,016; in 1870, 16,507; in 1899 (estimated), 100,000.

GRAND TRAVERSE CO.—W. A. NEWTON, Clerk.—Summit City is the county seat.

Bonded debt Jan. 1, '99	$35,000
Assessed valuat'n, real	4,249,246
Assessed valuat'n, pers'l	527,754

Total valuation 1898	$4,777,000
Assessm't about 60% actual value.	
State & Co. tax (per M) '98	$5·33
Population in 1890 was	13,355

HIGHLAND PARK.—J. WILLIAM BRENKERT, Clerk.—This village is in Wayne County.

Water bonds	$22,500
Electric-light bonds	2,500
Sewer bonds	60,000
Bonded debt Feb. 1, 1899	25,000

Sewer bonds (additional)	$60,000
Assess'd valuation '98	1,404,865
Village tax (per $1,000) '98	$5·50
Population in 1894 was	550

HILLSDALE.—This city is in Hillsdale County.

Bonded debt Mar. 1, '99	$45,000
Water debt included	30,000
Cash assets, etc	3,522
Net debt March, 1899	41,478

Tax valuation 1897	$1,950,000
Total tax (per $1,000)	$17·50
Population in 1894 was	4,121
Population in 1890 was	3,915

HOLLAND.—{GERM. U. MOKMA, Mayor. WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County.

WATER BONDS—
5s.....$18,000.....Feb. 1, 1908
Additional water bonds.. $43,950
Electric-light bonds..... 24,000
Tot. bond. debt Feb. 1, '99 84,950

Tax valuation 1898.... $1,425,175
Assessm't abt. 45 p. c. actual value.
Total tax (per $1,000) '98..$35·00
Population in 1898 (est.).....9,000
Population in 1890 was.....3,945

TAX FREE.—All bonds of this city are exempt from taxation.

HUDSON.—{HENRY C. HALL, Mayor. BYRON J. FOSTER, Treasurer.

The city of Hudson is in Lenawee County.

LOANS— When Due.
WATER BONDS—
5s, J&J, $30,000..... Jan. 1, 1909
5s, July, 4,500..... $500 yearly
Total debt Feb. 15, 1899.. $34,500
Tax valuation, real..... 684,910

Tax valuation, personal. $407,434
Tax valuation 1898.. . 1,092,344
Assessm't about ½ actual value.
Total tax (per $1,000), '98....16·04
Population in 1890 was.....2,178
Population in 1898 (est.).....3,000

IRON MOUNTAIN.—This city is in Dickinson County.

LOANS. When due.
SCHOOL BONDS—
6s, M&S, $6,500.....May 1, 1899
(Abt. $3,500 due yearly) to 1900
6s, M&N, $16,000....May 1, 1912
6s, J&D, 15,000....June 1, 1916

CITY BONDS—
6s, July, $10,000.....1901
..s, ... 20,000.....1906
Total debt 1897.....$71,000
Population in 1890 was....8,599
Population in 1894 was.....7,640

INTEREST is payable at the city treasury and in New York City.

GOLD.—School bonds payable in gold.

ISHPEMING.—This city is in Marquette County.

Bonded debt Mar. 17,'98.$133,500
Ass'd valuation 1898.....3,555,650

Population in 1898 was.....12,500
Population in 1890 was.....11,197

JACKSON.—This city is the capital of Jackson County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Public building bonds.....	5	M & S	Nov. 15, 1907	$65,000
Paving bonds.....	4½	July 15	July 15, 1899-'03 $2,600 yearly.	13,000
do do	4½	J & J	July 15, 1913	8,500
Waterworks bonds.....	8	M & S	Sept 1,1899-1900 $10,000 yearly.	20,000
Water works bonds, &c....	5	M & S	Sept. 1, 1904	75,000
Water extension, 1892.....	5	J & J	1908-1911	70,000
do do 1898.	4½	J & J	July 15, 1914	10,000
Water ext'n andconnect'n.	5	M & S	Sept. 1, 1912	20,000
Refunding water bonds....	5	M & S	1901 to 1904 $10,000 on Sept. 1.	40,000
Intersection bonds.	5	.....	Sept. 1901-2-3	15,000
Special assessm't bonds...	6	.....	1899	7,704

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 25, 1899, was $331,120, of which water debt was $235,000.

TAX VALUATION in 1899 of real estate was $5,934,885; of personal property, $1,054,660; total, $6,989,545. Property is assessed at about one-third of its actual value. The total city tax per $1,000 for 1899 is $20·00.

POPULATION.—The population in 1890 was 20,798; in 1880 was 16,105; in 1870 was 11,447; in 1899 estimated at 28,000.

KALAMAZOO.—{A. M. STEARNS, Mayor. SAMUEL McKEE, Clerk.

This city is in Kalamazoo County.

LOANS— When Due.
ELECTRIC-LIGHT BONDS—
4s, Jan., $25,000.....1900-1906
Interest payable at Kalamazoo.
Bonded debt Mar. 10, '99..$25,000
Floating debt..... 20,000

Total debt Mar. 10, '99....$45,000
Assessed valuat'n, real...6,200,000
Assessed valuat'n, pers'l.1,800,000
Total valuation 1898....8,000,000
Total tax (p. $1,000),'98....$29·00
Population in 1890 was.....17,853
Population in 1899 (est.)....25,000

LANSING.—{CHAS. J. DAVIS, Mayor. HIRAM C. HEDGES, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.

LOANS— When Due.
BRIDGE BONDS—
5s, J&D, $10,000....July 1, 1903
5s, J&D, 15,000....July 1, 1908
5s, M&S, 25,000.... 1906-1914
Optional after 1906.
4s, J&J, $25,000.... 1911-1915
CITY HALL—
5s, M&S, $75,000.... 1909 1914
Optional after 1906.
4s, J&J, $50,000.....1910-1916
ELECTRIC-LIGHT BONDS
5s, J&D, $60,000.....July 1, 1913
($20,000 ev'y 5 yrs.) to July 1, 1923

LOANS When Due.
PAVING BONDS—
4½s, July, $30,000.Oct. 1, '99-'01
($10,000 due yearly)
PUBLIC IMPROVEMENT—
4s, J&J, $12,000.....July 1, 1899
SCHOOL BONDS—
5s, A&O, $35,000..... 1899-1905
WATER WORKS BONDS—
4½s, J&J, $25,000 ...May 1, 1905
4½s, J&J, 25,000 ...May 1, 1910
4½s, J&J, 25,000 ...May 1, 1915
4s, J&J, 25,000 ...May 1, 1900
4s, J&J, 25,000 ...July 1, 1920

INTEREST on the public improvement bonds is payable at Lansing; on all other bonds at New York.

TOTAL DEBT, ETC.—The total bonded debt on April 1, 1899, was $457,000, of which water debt was $125,000. The city has no floating debt.

ASSESSED VALUATION in 1898 of real estate was $6,386,849; personal property, $1,083,565; total, $7,470,414; total tax rate (per $1,000), $23·76. Property is assessed at about ¾ of its actual value.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 8,319; in 1895 (State census) was 15,847.

MARQUETTE.—{JOS. F. NEIDHART, Mayor. FRANKLIN E. BAY, Comptroller.

This city is in Marquette County.

LOANS— When Due.
CITY HALL BONDS—
5s, F&A, $50,000...Aug. 15, 1903
ELECTRIC LIGHTING—
5s, J&J, $10,000...July 1, 1899
5s, J&J, 10,000...Jan. 1, 1900
5s, F&A, 10,000...Feb. 5, 1900
5s, J&J, 20,000...July 1, 1900
5s, J&J, 10,000.. July 1, 1901

ELECTRIC LIGHTING—(Con.)
5s, M&S $25,000...Sept. 1, 1912
5s, F&A, 10,000.....Aug. 1, 1913
SCHOOL BUILDING—
5s, M&S, $30,000.....Sept. 1, 1899
WATER WORKS—
5s, J&J, $14,000.....Jan. 1, 1900
5s, J&J, 35,000.....Jan. 1, 1901
5s, J&J, 25,000.....July 1, 1901

INTEREST is payable at Marquette.

TOTAL DEBT, ETC.—The total bonded debt on February 1, 1899, was $264,000, of which water debt was $89,000; sinking fund, $10,000; net debt, $254,000. The city has no floating debt.

ASSESSED VALUATION in 1898 of real estate was $2,096,655; personal property, $315,265; total, $2,411,920; total city tax rate (per $1,000), $20·64. Property is assessed at two-fifths of its actual value.

POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690. According to local figures the population in 1898 was about 13,000.

MASON CO.—{J. EDWIN SMITH, Clerk. FRANK P. DUNWELL, Treasurer.

County seat is Ludington.

LOANS— When Due.
BRIDGE BONDS—
5s, ..., $7,000.....1899-1905
($1,000 yearly on Dec. 31.)
5s, ..., $20,000.....1899-1902
($5,000 yearly on Dec. 31.)
Bonded debt Jan. 1, 1899..$27,000

Assessed valuat'n, real..$2,607,543
Assessed val'n, pers'l... 268,456
Total valuation 1898... 2,875,999
Assessment about ⅓ actual value.
State & Co. tax (per M) '98. $10·00
Population 1890.....16,385
Population 1899 (est.).....20,000

MENOMINEE.—{WM. HOLMS, Mayor. J. H. WALTON, City Clerk

This city is in Menominee County.

LOANS— When Due.
SEWER BONDS—
6s, M&N, $51,000.....May 1, 1899
(Part due yearly) to May 1, 1911
GENERAL IMPROVEMENT—
6s, M&N, $14,000.....May 1, 1899
($1,000 due yearly) to May 1, 1912
6s, M&N, $10,000..May 1, '12&'13

REFUNDING BONDS.
5s, A&O, $47,500.....Apr. 1, 1914
Bonded debt Mar. 1, '99.. $132,500
Spec. assess. bonds(add'l) 10,000
Tax valuation 1898.....2,419,629
Assessment is ⅔ actual value.
Total tax (per $1,000) '98..$47·50
Population in 1890 was.....10,630
Population in 1899 (est.)....14,000

INTEREST on the special assessment bonds is payable in Menominee and on all others at the office of N. W. Harris & Co., New York

MENOMINEE SCHOOL DISTRICT.—This school district is co-extensive with the city, and has a separate debt.

LOANS— When Due.
SCHOOL BONDS—
6s, Mar. 1, $15,000...Mar. 1, 1900
($5,000 due yearly) to Mar. 1, 1902
6s, Apr. 1, $45,000...Apr. 1, 1903
($5,000 due yearly) to Apr. 1, 1911

Total debt Mar. 1, 1899. $60,000
Tax valuation 1898..... 2,419,629
School tax (per $1,000) '98.$17·50
Assessment ⅔ actual value.

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{H. J. WOESSNER, Clerk. FRED S. NORCROSS, Treasurer.

County seat is Menominee.

LOANS— When Due.
COUNTY BONDS, 1894 5—
5s, ann., $50,000.....1900-1909
($5,000 due yearly on April 1.)
5s, Apr., $10,000..... Apr. 1, 1905
Interest payable by County Treas.
Total debt Feb. 1, 1899....$60,000
Sinking fund..... 10,000

Net debt Feb. 1, 1899... $50,000
Tax valuation, real..... 3,822,166
Tax valuation, pers'l... 1,274,722
Total valuation 1896... 5,096,888
Real valuation about..10,000,000
State & co. tax (per $1,000) .$15·00
Population in 1890 was....33,639
Population in 1894 was...*23,740

* Decrease in population owing to division of county in 1891.

MIDLAND CO.—{JAS. V. LOUNSBURY, Clerk. GEO. W. BURRINGTON, Treasurer.

County seat is Midland.

LOANS— When Due.
4s, ..., $29,577.....1913
REFUNDING BONDS—
6s, Mar., $32,000.....Mar. 1, 1903
Interest payable in Detroit, Mich.

Total debt Jan. 1, 1899... $32,000
Floating debt (addl'al).. 16,077
Assessed valuation '99...2,416,450
Population in 1899 (est.)....14,500
Population in 1890 was.....10,657

INTEREST on the school bonds is payable at Menominee.

MUNISING.—This village is in Alger County.

WATER WORKS BONDS—
5s, M&N, $30,000 ....1907 to 1917
($10,000 every 5th year.)
Assessed valuation real.$315600

Assessed valuation, per..$184,000
Total valuation in 1897.. 499,600
Assessment, ⅓ actual value.
Population in 1897 (est.)....3,000

MUSKEGON.—{JAMES BALBIRNIE, Mayor. L. EYKE, Recorder.

This city is in a county of the same name.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Bridge	5	J & J	1910	$8,500
Contingent fund bonds	5	J & J	1907	10,000
do do	5	J & J	1908	4,000
Interest and sink. fund bds.	5	J & J	1909	10,000
do do	5	J & J	1910	6,000
Loan extension bonds.....	5	J & J	1901	10,000
Public parks.....1893	5 g.	J & J	July 1, 1926	100,000
do	5	J & J	1905	5,000
Sewer Extension.....	5	J & J	1905 to 1910 $5,000 yearly.	30,000
Water works.....	8	.....	.....	20,000
do	5	J & J	1903	20,000
do 1890.....	5	J & J	1901 to 1925 $10,000 yearly.	250,000
do.....	5	.....	.....	10,000

INTEREST on 8% water bonds is payable at Fourth Nat. Bank, N.Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republic, N. Y. City.

TOTAL DEBT, ETC.—The bonded debt on Feb. 1, 1899, was $473,500, including the water debt of $310,000; floating debt $38,464; making a total debt of $511,964.

ASSESSED VALUATION in 1898 of real estate, $3,210,385; personal property, $934,700; total, $4,145,085. Total tax (per $1,000) for 1898 was $44·53. Assessment is about 40 p. c. of the actual value.

POPULATION.—The population in 1894 was (State census) 20,224; in 1890 it was 22,702; in 1880 it was 11,262. Population in 1896 (estimated) 25,000.

MUSKEGON CO.—County seat is Muskegon.

ROAD BONDS—
4½s, ..., $25,000.....
Bonded debt Mar. 1,'98. $135,000
Assessed valuat'n 1896. 6,484,679

Real valuation.....$25,000,000
Population in 1894 was....37,324
Population in 1890 was....40,013
Population in 1880 was....26,586

OWOSSO.—{THOMAS KERWIN, Mayor. JOHN L. ASH, Clerk.

This city is in Shiawassee County.

LOANS— When Due.
IMPROVEMENT BONDS—
5s, semi-an.. $15,000 ...1899-1901
WATER-WORKS BONDS—
..., ..., $40,000 1914
(Subject to call after 1899.)
..., ..., $15,000.....1920
..., ..., 20,000.....1910
..., ..., 20,000.....1924

LOANS— When Due.
PAVING BONDS—
4s, semi-an., $35,000...1899-1903
BRIDGE BONDS—
4s, semi-an., $15,000...1909-1913
SEWER BONDS—
4s, semi-an., $1,000.....1904
GENERAL FUND BONDS—
4s, J&D, $15,500.....1905

Bonded debt Jan. 1, '99	$176,500	Total valuation 1898	$1,732,040
Floating debt	4,000	Assessment abt. 30% actual value.	
Total debt Jan. 1, 1899	180,500	Tax rate (per $1,000) 1898	$40·69
Assessed valuation, real	1,396,230	Population in 1890 was	6,564
Assessed valuation, per'l	335,805	Population in 1899 (est.)	11,000

PETOSKEY.—Geo. W. McCabe, Clerk.

This city is in Emmet County.

LOANS—	When Due.
Water Bonds—	
5s, Oct., $15,000	Oct. 1, 1912
(Optional after Oct. 1, 1902.)	
5s, June, $12,000	June 1, 1914
(Optional after June 1, 1909.)	
4s, Mar., $16,000	Mar. 1, 1928
(Optional after Mar. 1, 1918.)	
Improvement Bonds—	
5s, June, $8,000	June 1, 1914
(Optional after June 1, 1904.)	
Bridge Bonds—	
5s, June, $9,000	June 1, 1916
(Optional after June 1, 1911.)	

LOANS—	When Due.
Judgment Bonds—	
6s, Apr., $2,000	Apr. 9, 1902

Bonded debt May 1, 1898	$62,000
Sinking fund	3,056
Net debt May 1, 1898	58,944
Water debt (included)	43,000
Assessed valuation 1897	769,710
Assessment about ½ actual value.	
Tax rate (per $1,000) 1897	$40·80
Population in 1890 was	2,872
Population in 1897 (est.)	5,000

PONTIAC.—W. A. Brewster, Mayor.

This city is in Oakland County.

LOANS—	When Due.
School Bonds—	
5s, ..., $13,000	1899 to 1911
($1,000 due yearly)	
Sewer Bonds—	
5s, M&S, $25,000	Sept. 2, 1915
Water Bonds—	
4½s, var. $90,000	Yearly
$5,000 each year until paid.	

Int. pay'le in N. Y. City and Pontiac	
Total debt Feb. 15, '99	$135,000
Tax valuation, real	2,155,295
Tax valuation, personal	645,252
Total valuation 1898	2,800,547
Assessment about 3-5 actual value	
Total tax (per $1,000) 1898	$27·13
Population in 1890 was	6,200
Population in 1898 (est.)	9,500

PORT HURON.—{HERMAN W. STEVENS, Mayor. {E. A. CADY, Comptroller.

City of Port Huron is in St. Clair County.

LOANS—	Am't Outstand'g
Bridge bonds	$45,550
Contingent bonds	6,150
General road bonds	21,925
Park bonds	4,500
Public building bonds	19,000
Public improvem't bonds	11,771
Street openings	5,400
Refunding bonds	243,000
do do 3s.1919.	35,000
Repaving bonds	24,125
School bonds	53,000

Sewer bonds	$8,658
Sidewalk assessment	12,395
Water bonds	45,000
Total debt Mar. 27, 1899.	535,484
Assessed valuation, real	5,372,510
Assessed valuat'n, pers'l	784,300
Total valuation, 1898	6,156,810
Assessment about ½ actual value.	
Tax rate (per $1,000) 1898	$27·75
Population in 1894 was	18,147
Population in 1890 was	13,543
Population in 1898 (est.)	20,000

MATURITY.—Bonds mature from 1899 to 1927 inclusive.

INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.

SAGINAW.—Arthur F. Lewis, Comptroller.

The cities of Saginaw and East Saginaw, in the county of the same name, were consolidated in 1890, forming the present city.

BONDS—	When Due.
City Hall—	
4½s, F&A, $110,000	Feb. 1, 1901
($10,000 yearly) to Feb. 1, 1911	
4½s, F&A, $15,000	Feb. 1, 1912
4s, ..., 40,000	Aug. 1, 1908
($10,000 due yr'ly) to Aug. 1, 1911	
4s, ..., $5,000	Aug. 1, 1912
Genesee Street Improv.—	
4½s, ..., $20,000	1915
Bridge Bonds—	
4s, A&O, $60,000	1918-1923
($10,000 yearly on April 1.	
Refunding Water Bonds—	
4s, ..., $5,000	Mar. 1, 1906
4s, ..., 30,000	Apr. 15, 1907
4s, M&N, 18,000	May 1, 1913
4s, M&S, 10,000	Mch. 10, 1917
Court House—	
5s, J&D, $90,000	Dec. 1, 1899
($10,000 yearly) to Dec. 1, 1907	
Sewers—	
4-5s, var., $66,990	1899-1918
5s, J&D, 50,000	June 1, 1904
($10,000 yearly) to June 1, 1908	
4-5s, .., $23,090	1899-1908
Street Improvements—	
5s, ..., $181,100	1899 to 1908
4s, ..., 86,750	1899 to 1908
4s, M&S, 10,000	Sept., '99-08

LOANS—	When Due.
Water Bonds—	
5s, M&N, $25,000	May 1, 1900
5s, M&N, 25,000	May 1, 1901
5s, M&N, 50,000	May 1, 1902
5s, M&N, 70,000	May 1, 1905
4½s, M&N, 31,500	May 1, 1903
4½s, M&N, 50,000	May 1, 1900
4½s, ..., 14,000	May 1, 1906
4½s, J&J, 12,000	July 18, 1914
4s, M&N, 22,500	May 1, 1899
4s, ..., 12,000	1915
4s, ..., 25,000	1916
4s, ..., 10,000	1915
5½s, M&N, 25,000	Nov. 1, 1913
5s, M&N, 10,000	Mch. 10, 1902
5s, M&N, 10,000	Mch. 10, 1903
4½s, M&N, 20,000	Mch. 10, 1900
($10,000 yearly) to Mch. 10, 1901	
4½s, ..., 10,000	Mar. 10, 1904
4½s, ..., 7,000	Mch. 10, 1905
4½s, ..., 20,000	1914
4½s, ..., 10,000	1916
6s, June, 5,000	June 1, 1918
4s, J&D, 15,000	Dec. 1, 1919
Refunding Sewer Bonds—	
4s, ..., $21,000	1909 to 1912
3½s, M&M, 18,500	May 1, 1920
3½s, M&N, 10,000	Mch. 10, '20

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, Etc.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

	Jan. 1, '99.	Mch. 1, '98.	Mch. 1, '97.	July 16, '96.
Bonded debt	$1,330,830	$1,223,650	$1,230,000	$1,231,500
Sinking funds	55,000	51,500	49,117	42,000
Net debt	$1,275,830	$1,172,150	$1,180,883	$1,189,500
Water debt (incl. above)	$552,000	$539,000	$539,000	$539,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On Jan. 1, 1899, they amounted to $307,940.

CITY PROPERTY.—The total value of corporate property is $2,753,407, including the city water works, which have cost $864,000.

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was $12,632,625; of personal property $2,304,050; total, $14,936,675; total tax rate (per $1,000) 1897 was $27 01.

POPULATION.—The population in 1890 was 46,322; in 1880 was 29,541; in 1894 (State census) was 44,641; in 1898 (estimated) 50,000.

SAGINAW CO.—{B. J. DOWNING, Clerk. {JAMES CREEN, Treasurer.

County seat is Saginaw.

LOANS—	When Due.
River Improvement—	
5s, A&O, $60,000	Apr. 1, 1900
($10,000 yearly) to Apr. 1, 1905	
Int. paid by Central Trust Co., N. Y.	
Total debt Aug. 1, 1898.	$70,000
Tax valuation, real	19,739,697

Tax valuation, person'l	$2,964,984
Total valuation 1897	22,704,681
Prop'y ass'd at about ⅔ actual val.	
State and co. tax (per $1,000)	$5·09
Population in 1890 was	82,273
Population in 1880 was	59,095
Population in 1896 (est.)	90,000

ST. JOHNS.—{M. M. LEELAND, Mayor. {M. McDONALD, Clerk.

This village is in Clinton County.

LOANS—	When Due.
Electric-Light Plant—	
5s, J&J, $8,000	1911-1914
($2,000 due yearly on July 15.)	
5s, J&J, $27,000	1915-1923
($3,000 due yearly on July 15.)	
Sewer Bonds—	
5s, A&O, $24,000	1899-1910
($2,000 due yearly on Oct. 1.)	
Water-Works Bonds—	
5s, A&O, $15,000	Oct. 1, 1900
5s, A&O. 45,000	Oct. 1, 1914

Total debt Mar. 15, 1898.	$123,000
Water debt (included)	60,000
Tax valuation, real	1,065,880
Tax valuation, personal.	607,490
Total valuation 1895	1,673,370
Assessment is ½ actual value.	
Total tax (per $1,000)	$22·80
Population in 1894 was	3,440
Population in 1890 was	3,127
Population in 1880 was	2,370

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1897 to 1900, at the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—G. G. Scranton, City Comptroller.

This city is in Chippewa County.

LOANS—	When Due.
General Street Improvem't—	
6s, M&S, $29,000	Sept. 15, 1908
5s, F&A, 30,000	Aug. 1, 1917
Paving Bonds—	
6s, F&A, $3,483.	Aug. 1, 1898-'04
5s, F&A, 22,500	1900-1908
($2,500 yearly on Feb. 1.)	
5½s, J&J, 15,094	42. Jan. 1, 1900
($1,500 due yearly.) to Jan. 1, 1909	
Refunding Bonds—	
6s, M&S, $11,000	Sept. 15, 1908
5s, A&O, 30,000	Apr. 1, 1917
5s, M&S, 18,000	Sept. 1, 1917
Water Bonds—	
6½s, F&A, $24,000	Aug. 1, 1899
($4,000 due yearly) to Aug. 1, 1904	

LOANS—	When Due.
Water Bonds—(Con.)—	
6s, J&J, $20,000	July 1, 1911
6s, M&N, 30,000	Nov. 1, 1913
Interest payable in New York.	

Bonded debt Dec. 1, '98.	$201,217
Floating debt	8,000
Total debt Dec. 1, 1898	209,217
Tax valuation, real	4,555,567
Tax valuation, personal.	711,699
Total valuation, 1897	5,267,266
Assessment about actual value.	
Total tax per $1,000 '98	$19·60
Population in 1890 was	5,760
Population in 1894 was	7,246
Population in 1898 (est)	10,000

TAX FREE.—All the bonds of this city are exempt from taxation.

WAYNE CO.—{H. M. REYNOLDS, Clerk. {ALEX. I. McLEOD, Treasurer.

County seat is Detroit.

LOANS—	When Due.
County Bonds—	
4s, M&N, $1,500,000	May, 1910
Int. payable in New York City.	
4s, Dec., 50,000	Dec., 1902
Int. payable in Detroit, Mich.	
Total debt Jan. 1, '99	$1,550,000

Sinking fund	$25,701
Net debt Jan. 1, 1899	1,524,299
Total valuation 1898	241,385,637
Assessment is ¾ actual value.	
State & Co. tax (per M) '99.	$2·75
Population in 1897 (est.)	330,000
Population in 1890 was	257,114

WEST BAY CITY.—{PETER LIND, Mayor. {A. J. BOTHE, Treasurer.

This city is in Bay County.

LOANS—	When Due.
Sewer Bonds—	
4s, June, $60,000	1918
Street Bonds—	
6s, J&J, $21,000	1899-1901
Bridge Bonds—	
5s, M&S, $12,000	1904
5s, J&J, 5,000	1911
School Bonds—	
5s, A&O, $12,000	1901
5s, J&J, 15,000	1908
5s, J&J, 50,000	1920
Electric-Light Bonds—	
5s, F&A, $20,000	1917

LOANS—	When Due.
Refunding Bonds—	
5s, J&J, $58,000	1925
6s, M&S, 22,000	July 1, 1899
5s, J&J, 16,000	1927

Bonded debt Jan. 1, '99	$291,000
Floating debt (additi'al)	5,000
Tax valuation, real	2,608,220
Tax valuation, personal	325,040
Total valuation 1898	2,933,260
Assessment about ½ actual value.	
Total tax (per $1,000) '98	$29·48
Population in 1899 (est.)	15,000
Population in 1890 was	12,981

YPSILANTI.—{N. B. HARDING, Mayor. {P. W. CARPENTER, City Clerk.

A city in Washtenaw County.

LOANS—	When Due.
Water Works Bonds—1889—	
4s, J&J, $75,000	July 1, 1919
4s, M&N, 50,000	Oct. 7, 1919
Public Imp. Orders—	
5s, Aug., $5,667	Aug. 31, 1899
(⅓ due yearly) to Aug. 31, 1900	
Total debt Sept. 1, 1897.	$133,500

Water debt (included)	$125,000
Tax valuation, real	2,334,450
Tax valuation, personal.	625,498
Total valuation 1897	2,959,948
Assessment about ¾ actual value.	
Av. city tax (per $1,000)	$8·25
Population in 1897 (est.)	6,150
Population in 1890 was	6,129

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

INDEX FOR THE WESTERN STATES, CITIES, &C.

WISCONSIN—State, Cities, &c.....Pages 106 to 110
MINNESOTA—State, Cities, &c. ..... Pages 110 to 114
IOWA—State, Cities, &c ....Pages 114 to 117
MISSOURI—State, Cities, &c ....Pages 117 to 123
NORTH DAKOTA—State, Cities, &c.....Pages 123 to 124
SOUTH DAKOTA—State, Cities, &c.....Pages 124 to 126
NEBRASKA—State, Cities, &c..... .Pages 126 to 129
KANSAS—State, Cities, &c.....Pages 129 to 136
MONTANA—State, Cities, &c.....Pages 136 to 138
WYOMING—State, Cities, &c..... .....Pages 138 to 139
IDAHO—State, Cities, &c..... Pages 139 to 140
COLORADO—State, Cities, &c.....Pages 141 to 143
UTAH—State, Cities, &c.....Pages 143 to 144
NEW MEXICO—Cities, &c.....Pages 144 to 145
ARIZONA—Cities, &c..... ... Page 145

State of Wisconsin.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
Total area of State (square miles) - - - - - 56,040
State Capital - - - - - - - - - - - Madison
Governor (term expires 1st Monday in Jan. 1901), Edw. Scofield
Secretary of State (1st Mon. Jan. 1901), - W. H. Froehlich
Treasurer (1st Monday Jan. 1901) - - - J. O. Davidson

Legislature meets bi-ennially in odd years on the second Wednesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT. For a brief history of the Wisconsin debt see STATE AND CITY SUPPLEMENT of April, 1895.

At present the State has no indebtedness except the trust funds, as follows:

Certificates of indebtedness,		School Fund	$1,563,700
Do	do	Normal School Fund	515,700
Do	do	University Fund	111,000
Do	do	Agricultural College Fund	60,600
Total			$2,251,000

DEBT LIMITATION.—The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive. Since the amendment adopted in 1874, cities &c., as well as the State, are definitely limited by that instrument. We will give the provisions first which relate to the State and after that those which have reference to cities, &c.

(1) *STATE indebtedness is confined within* very close bounds. It seems as if the framers of the Constitution must have taxed to the extreme their ingenuity for forms in which to express their determination to inhibit debt-making. The sections which cover the subject are sections 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.

SECTION 3. *Credit of State, for what not given.* The credit of the State shall never be given or loaned in aid of any individual, association or corporation.

SECTION 4. *Contracting debts.* The State shall never contract any public debt, except in the cases and manner herein provided.

SECTION 6. *Limitation on public debt.* For the purpose of defraying extraordinary expenditures, the State may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed, or diminished, until the principal and interest of such debt shall have been wholly paid.

SECTION 7. *State may borrow money, when.* The Legislature may also borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

SECTION 9. *Evidences of debt.* No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. *Internal improvements—avails of grants.* The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* were unrestricted except by legislative enactment until 1874. Since that amendment was adopted *five per cent* on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

Limitation of Municipal Indebtedness—Adding to Section 3, Article 11, the words:

No county, city, town, village, school district, or other municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.

For the erection, construction and completion of school buildings and the purchase of school sites.

For the purchase of sites for engine houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the construction of buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness.

The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds *shall show on their face the amount of indebtedness* of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for State purposes, have been as follows for the years named below:

Year.	Real Estate. $	Personal Property. $	Total Valuation. $	State Tax Rate. $	Taxes Raised. $
1898	482,283,031	117,716,769	600,000,000	2·487616666	1,918,779
1897	519,990,522	108,513,489	628,504,011	.....	1,995,070
1896	519,869,155	110,065,353	629,735,508	.....	.....
1895	482,799,128	120,674,398	603,473,526	2·276472636	1,372,713
1894	466,455,903	133,544,117	600,000,000	.....	.....
1890	464,782,237	128,108,482	592,890,719	1·50392035	891,660
1880	344,788,721	94,183,030	438,971,751	.....	.....

POPULATION of Wisconsin has been as follows:

1895	1,937,915	1870	1,054,670	1840	30,945
1890	1,686,880	1860	775,881		
1880	1,315,497	1850	305,391		

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this state.

APPLETON.—M. K. GOCHNAUER, City Clerk.

The city is the county seat of Outagamie County.

LOANS—	When Due.
BRIDGE BONDS—	
4s, ... $32,000	1899-1914
($2,000 payable yearly.)	
PUBLIC BUILDINGS & ST. BOND—	
3½s, A&O, $50,000	April 1, 1900 to
($2,500 due yearly)	April 1, 1919
Bonded debt April 1, '99	$82,000

Assessed valuat'n, real $3,566,500
Assessed valuation, per'l 763,710
Total valuation 1898 4,270,210
State, county, city tax rate $22·40
School tax (per M.) $11·70 to $13·40
Population in 1890 was 11,869
Population in 1899 (est.) 16,500

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County.

LOANS—	When Due.
CITY BONDS—	
5s, J&J, $100,000	Nov. 1, 1909
5s, J&J, 5,000	July 1, 1910
5s, J&J, 25,000	Oct. 1, 1912
FUNDING BONDS—	
5s, J&J, $22,000	July 1, 1912
REFUNDING BONDS—	
5s, J&J, $98,000	1904 to 1909
$7,000 1904, $7,000 1906, and $6,000 yearly thereafter.	
IMPROVEMENT BONDS—	
5s, J&J, $25,000	Oct. 1, 1911
5s, J&J, 75,000	July 1, 1912

LOANS—	When Due.
*JUDGMENT BONDS.	
5s, J&J, $66,050	Jan. 1, 1918

Bonded debt Feb. 1, '99. $426,869
Floating debt 60,000
Total debt 486,869
Sinking fund 40,000
Net debt Feb. 1, 1899 446,869
Total assessment 1898 3,785,585
Assessment about ⅕ actual value.
Total tax (per $1,000) $35·00
Population in 1899 (est.) 14,000

*$120,000 of these bonds were authorized, of which $66,050 have so far been exchanged for judgments.

INTEREST on the judgment bonds is payable at the Chase Nat. Bank, N. Y.; on all other bonds at Nat. Bank of Repub., New York City.

TAX FREE—All bonds of this city are exempt from taxation.

OPTIONAL—All 6% bonds are subject to call 2 years before maturity.

ASHLAND CO.—County seat is Ashland.

LOANS—	Amount.
RAILROAD AID BONDS—	
5s, J&J, $75,000	July 1, 1901
JAIL AND POOR-HOUSE BONDS—	
5s, J&J, $60,000	Oct. 1, 1913

Bonded debt Jan. 1, 1898 $135,000
Floating debt 61,562
Total debt 196,562

Sinking fund $15,000
Net debt Jan. 1, 1898 181,562
Tax valuation, real 3,983,245
Tax valuation, personal 916,800
Tax valuation 1898 4,900,045
Total tax (per $1,000) 1897 $20·83
Population in 1890 was 20,063
Population in 1895 was 17,242

BARABOO.—This city is in Sauk County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, Feb. 1, $2,000	Feb. 1, 1900
($1,000 due yearly)	to Feb. 1, 1901
5s, Feb. 1, $500	Feb. 1, 1901
5s, Feb. 1, 7,500	Feb. 1, 1902
($1,500 due yearly)	to Feb. 1, 1906
CITY HALL BONDS—	
5s, Feb. 1, $12,000	Feb. 1, 1902
($2,000 due yearly)	to Feb. 1, 1907
SCHOOL BONDS—	
5s, Feb. 1, $1,600	Feb. 1, 1900
5s, Feb. 1, 12,000	Feb. 1, 1901
($2,000 due yearly)	to Feb. 1, 1906
5s, Feb. 1, $15,000	Feb. 1, 1906
(part due yearly)	to Feb. 1, 1912

LOANS	When Due
SEWER BONDS—	
5s, Feb. 1, $3,000	Feb. 1, 1900
($1,500 due yearly)	to Feb. 1, 1901
5s, Sept. 1, $5,400	1899 to 1907
$600 due yearly on Sept. 1.	

Bonded debt Feb 1, '98. $63,100
Tax valuation, real 1,681,755
Tax valuation, personal 473,711
Total valuation 1897 2,155,466
Total valuation 1898 2,226,653
Assessment about ⅔ actual value.
Total tax (per $1,000) '98 $19·58
Population 1890 was 4,605
Population in 1897 (est.) 6,000

BAYFIELD CO.—WM. KNIGHT, Co. Treas'r.

Washburn is the County seat.

LOANS—	When Due.
RAILROAD-AID BONDS—	
5s, A&O, $185,000	.....
Temporary loan due 1899	$13,278

Bonded debt Dec. 1, 1898 185,000

Floating debt $28,278
Total debt Dec. 1, 1898 213,278
Assessed valuation '98 4,695,261
Assessment about ⅓ actual value.
Population in 1890 was 7,390

INTEREST payable at Ill. Trust & Savings Bank, Chicago.

BROWN CO.—N. MYER, Treasurer.

County seat is Green Bay.

LOANS—	Amount.
Alms House Bonds	$1,575
Railroad bonds	86,600
Total debt Jan. 1, '99	88,175
Tax valuation, real	7,022,526

Tax valuat'n, pers'l $1,561,060
Total valuation 1898 8,583,586
Total tax (per $1,000), '98 $4·25
Population in 1895 was 45,623

BURLINGTON UNION SCHOOL DISTRICT.—W. G. PRASCH, Treasurer. C. A. JONES, Clerk.

This district is in Racine County.

LOANS—	When Due.
SCHOOL BONDS—	
5s, annual, $15,000	1900-1905
($2,500 due yearly on Feb. 1.)	
5s, annual, $12,500	Feb. 1, 1906

Total debt Feb. 1899 $27,500
Tax valuation 1898 1,038,686
Real valuation 2,500,000
Total tax rate (per M.) '98 $22·20
Population 1899 (estimated) 3,400

INTEREST is payable at the Chase National Bank, New York.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—	When Due.
BRIDGE—	
6s, Dec., $3,000	Dec. 1, 1899
COUNTY BONDS—	
5s, ... $12,700	1902
REFUNDING—	
5s, June, $10,000	June 1, 1899
5s, June, $15,000	June 1, 1900
CERTIFICATES OF IND'TEDNESS—	
5s, Jan. 1, $17,000	Jan. 1, 1896
Part due yearly to Jan. 1, 1914	

Bonded debt Jan. 1, 1898 $54,560
Floating debt 58,157
Total debt Jan. 1, 1898 112,717
Tax valuation, real 5,985,703
Tax valuation, personal 1,451,313
Total equalized val., '98 7,437,019
Assessment about ½ actual value.
Total tax (per $1,000) $20·00
Population 1890 was 25,143
Population 1895 was 28,727

INTEREST on all bonds is payable in New York City.

Bridge bonds are subject to call, 20 per cent each year.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay.

LOANS—	Amount.
RAILROAD BONDS—	
5s, May, $60,000	May 28, 1915
Total debt Mar. 1, 1899	$60,000
Tax valuation, real	2,033,228

Tax valuation, personal $563,201
Total valuation 1898 2,596,429
Assessment about ¼ actual value.
Population in 1890 was 15,682
Population in 1899 about 18,000

EAU CLAIRE.—S. S. KEPLER, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County.

LOANS—	When Due.
BRIDGES—	
6s, J&J, $50,000	Jan. 1, 1903
6s, J&J, 25,000	Jan. 1, 1905
5s, J&J, 25,000	Jan. 1, 1907
4s, J&J, 10,000	Jan. 1, 1919
REFUNDING—	
5s, J&J, $25,000	Jan. 1, 1907
5s, J&J, 35,000	Jan. 1, 1917
4½s, J&J, 50,000	Jan. 1, 1912

4½s, J&J, $30,000 Jan. 1, 1912
Total debt Feb. 1, 1899 $250,000
Tax valuation, real 4,550,920
Tax valuation, personal 1,923,479
Total valuation 1898 6,474,399
Assessment about ⅔ actual value.
Total tax (per $1,000) '98 $31·79
Population in 1890 was 17,415
Population in 1899 (est.) 22,000

INTEREST is payable in New York by the Central National Bank.

FOND DU LAC.—L. A. ERHART, Mayor. F. A. BARTLETT, Clerk.

Fond du Lac is situated in Fond du Lac County.

LOANS—	When Due.
REFUNDING R.R. AID—	
6s, July, $3,000	July 1, 1899
4s, Mar., $60,000	Mar. 1, 1917
Subject to call after 1906.	
Interest payable at Milwaukee Nat. Exchange Bank.	
SCHOOL BONDS—	
5s, July 1, $10,000	July 1, 1904
5s, July 1, $10,000	July 1, 1914

STATE LOAN—	
4s, Jan., $17,000	1900-1916
($1,000 yearly on Jan. 1).	
Int. payable at City Treas. office.	

Bonded debt Mar. 1, '99 $107,000
Tax valuation 1897 3,686,109
Tax rate (per M.) '98 35·00
Population in 1895 was 13,056
Population in 1890 was 12,024

GREEN BAY.—F. B. DESNOYERS, Mayor. W. L. KERR, City Clerk.

Green Bay in in Brown County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, $2,000	Jan. 1, 1900
5s, ... $7,000	1901-'02-'03
($2,000 y'rly 1901-02, $3,000 '03.)	
BRIDGE AND SCHOOL BONDS—	
..... $25,000	.....
PAVING BONDS—	
5s, ... $3,000	Nov. 25, 1899
RAILROAD AID BONDS—	
6s, J&J, $10,000	Jan. 1, 1900
($5,000 due yearly)	to Jan. 1, 1901
7s, ... $3,000	1899 to 1901
REFUNDING BONDS—	
5s, ... $25,500	1900 to 1916
($1,500 due yearly Jan. 1)	
4½s, $10,450	1900 to 1918
($550 yearly on Jan. 1.)	
4s, J&J, $6,500	Jan., 1900-'12

LOANS—	When Due.
REFUNDING BONDS—(Cont.)—	
5s, ... $9,900	1900 to 1917
($550 due yearly Jan. 1.)	
SCHOOL BONDS—	
5s, ..., $9,000	1899 to 1904
($1,500 due yearly Aug. 1.)	
4s, J&J, $15,000	Jan., 1900-14
DEBT CERTIFICATES FOR HIGH SCHOOL—	
4½s, Jan. 1, $35,000	Jan. 1, 1902

Bonded debt Aug. 10, '98. $152,450
Tax valuation, real 3,492,061
Tax valuation, personal 987,825
Total valuation 1897 4,479,886
Total valuation 1898 4,769,594
Assessment about ½ actual value.
Total tax (per $1,000) '98 $32·50
Population 1890 was 9,069
Population in 1898 (est.) 22,000

TAX FREE—Bonds issued are exempt from taxation.

INTEREST on bridge and refunding bonds is payable in Green Bay; on railroad bonds in New York City; on certificates at Madison.

HUDSON CITY.—JOHN W. BASHFORD, Mayor. M. HERRICK, City Clerk.

Hudson is the county seat of St. Croix County.

LOANS—	When Due.
HIGH SCHOOL—	
4½s, Feb., $10,000	Feb. 1900-1902
WATER WORKS—	
4½s, Feb., $24,000	Feb. 1, 1907-'08
Interest payable in Hudson.	

Total debt Feb. 1, 1899 $34,000
Tax valuation 1898 987,191
Assessment is ¾ of actual value.
Tax rate (per $1,000) '98 $23·00
Population 1890 was 2,885
Populat'n '95 (State census) 3,340

IRON COUNTY.—County seat is Hurley.

LOANS—	When Due.
COUNTY BONDS—	
5s, J&J, $43,329	.....
JAIL BONDS—	
5s, Jan., $34,000	19 years.
(Part due yearly on Jan. 20.)	
Bonded debt Jan. 1, 1898 $81,536	

Floating debt $12,634
Total debt Jan. 1, 1898 94,170
Tax valuation, real 1,007,407
Tax valuation, personal 420,505
Total equalized val., '98 1,427,912
Population 1890 was 7,391
Population in 1897 was 5,338

INTEREST on the county bonds is payable at Ashland; on the jail bonds at New York.

JANESVILLE.—{JOHN THOROUGHGOOD, Mayor. JAS. A. FATHERS, Treasurer.

Janesville is situated in Rock County.

LOANS— *When Due.*

HIGH SCHOOL BUILDING—
5s, Nov. 1, $41,500... 1899-1912
(Part due yearly on Nov. 1.)
5s, Nov. 1, $6,000...Nov. 1, 1913
Total debt Jan. 1, 1899.. $47,500
Tax valuation, real.....3,366,725

Tax valuation, pers'l...$1,113,915
Total valuation 1898... 4,480,640
Assessment is ½ actual value.
Total tax (per $1,000) '98..$24·32
Population in 1890 was.....10,836
Population in 1895 was.....12,971
Population in 1899 (est.)...13,000

TAX FREE.—All bonds are exempt from taxation.

INTEREST is payable at the office of the City Treasurer.

KENOSHA.—GUS JACOB, Clerk.

Kenosha is situated in Kenosha County. The 5 per cent bonds are all called for payment July 1, 1899.

LOANS— *When Due.*

IMPROVEMENT BONDS—
6s, ... $17,109.....1899 to 1902
($4,277 due annually.)
RAILROAD AID—
5s, J&J, $170,000.....Jan. 1, 1905
Subject to call on 3 months' notice.
Total debt Apr. 1, 1899.. $170,000

Tax valuation, real.....$1,330,040
Tax valuation, personal 323,791
Total equalis'd val. 1898 1,656,831
Assessment ¼ to ⅓ actual value.
Total tax (per $1,000).....$50·00
Population in 1890 was.....6,532
Population in 1899 was.....11,069

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable at the First National Bank, Milwaukee.

KENOSHA COUNTY.—W. C. CROSBY, County Clerk.—County seat is Kenosha.

LOANS— *Amount.*
Railroad bonds..... $170,000
Total debt Jan. 1, 1899.. 170,000
Tax valuation, real.....5,482,791

Tax valuation, pers'l...$1,030,101
Total valuation 1898... 6,512,892
Population in 1890 was....15,581
Population in 1895 was....17,548

LA CROSSE.—{JAMES McCORD, Mayor. JOHN M. VRCHOTA, Clerk.

La Crosse is in La Crosse County.

LOANS— *When Due.*

SCHOOL BONDS—
5s, A&O, $17,000.....Oct. 1, 1907
Optional at any time.
5s, J&D, $18,000 ....June 15, 1911
Optional after June 15, 1901
5s, ... $10,000.....June 1, 1912
Optional after June 1, 1902
5s, ... $20,000.....June 1, 1913
Optional after June 1, 1903
5s, ... $12,500.....May 1, 1914
Optional after May 1, 1904
5s, M&N, $20,000.....May 1, 1915
Optional after May 1, 1905.
3s, J&J, $5,000.....July 15, 1900
Optional at any time.
WATER BONDS—
5s, J&D, $25,000.... Dec. 1, 1911
Optional after Dec. 1, 1901
5s, ..., $25,000.....Dec. 30, 1912
Optional after Dec. 30, 1902
5s, J&D, $75,000....June 1, 1915
Optional after June 1, 1905
3s, J&J, $22,000.....July 15, 1916
Optional after July 15, 1899

REFUNDING BONDS—
4s, J&J, $25,000.....July 1, 1918
Subject to call after 1908.
SEWER, WATER & SCHOOL B'DS—
5s, J&J, $60,000.....July 1, 1915
Optional after July 1, 1905
BRIDGE BONDS—
5s, Oct., $70,000.....Oct. 1, 1909
Optional after Oct. 1, 1899
5s, J&J, $85,000.....Jan. 15, 1910
Optional after Jan. 15, 1900
CITY HALL BONDS—
5s, M&S, $40,000.....Mar. 16, 1911
Optional after Mar. 16, 1901
SEWER AND WATER BONDS—
5s, J&J, $10,000.....Oct. 1, 1916
Optional after Oct. 1, 1906
Bonded debt Jan. 1, '99. $539,500
Sinking fund..... 138,471
Net debt Jan. 1, 1899.. 401,028
Assessed valuat'n, real. 9,769,374
Assessed val., personal 2,381,952
Total valuation 1898...12,151,326
Tax rate per $1,000, '98. 22·50
Population 1890 25,090
Population 1899 (est.). 32,000

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.

LIMIT OF INDEBTEDNESS.—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation, or $607,566, leaving a margin Jan. 1, 1899, of $206,538.

LA CROSSE CO.—County seat is La Crosse.

LOANS— *Amount.*
Bonded debt Feb., 1899...$50,000
County has no floating debt.
Tax valuation, real....$12,233,749

Tax valuation, person'l.$2,953,479
Total valuation 1898...15,187,228
Population in 1890 was....38,801
Population in 1896 was.....43,610

MADISON.—{CHAS. E. WHELAN, Mayor. O. S. NORSMAN, Clerk.

Madison is situated in Dane County.

LOANS— *When Due.*

REFUNDING BONDS OF 1884—
5s, A&O, $120,000....Apr. 1, 1904
Subject to call at any time.
SPECIAL IMPROVEMENT BONDS—
6s, Apr. 1, $76,000.....Apr., 1900
($8,400 due yearly) to Apr., 1907
STREET REPAIR BONDS—
4½s, Jan. 1, $15,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903
4½s, Jan. $15,000.....Jan. 1, 1917
Subject to call after 1907.
SEWER BONDS—
4s, July 1, $37,000....July 1, 1918
Subject to call after 1908.
4s, Apr. 1, $40,000....Apr. 1, 1919
Subject to call after 1901.
WATER BONDS—
5s, A&O, $8,000.....Apr. 1, 1902
Subject to call at any time.

WATER BONDS—(Con.)—
4½s, Jan. 1, $10,000..Jan. 1, 1913
Subject to call after Jan. 1, 1903
Interest is payable at City Treas' y
Bonded debt Feb. 1,'99. $304,900
Floating debt..... 40,000
Total debt Feb. 1, 1899. 344,900
Sinking fund..... 29,182
Net debt Feb. 1, 1899.. 315,718
Water debt (included).. 18,000
Tax valuation, real..... 6,472,850
Tax valuation, personal 1,519,029
Total valuation 1898... 7,991,879
Assessment about ½ actual value.
Total tax (per $1,000) '98..$20·00
Population in 1890 was.....13,426
Population in 1899 (est)....18,000

The city's debt must not exceed 5 per cent of the assessed valuation.

TAX-RECEIVABLE COUPONS.—The water bonds carry tax-receivable coupons.

MANITOWOC.—{THOS. E. TORRISON, Mayor. ARTHUR REICHERT, Clerk.

Manitowoc is in Manitowoc County.

LOANS— *When Due.*

BRIDGE BONDS—
5s, Nov., $30,000....Nov. 1, 1899
($5,000 due yearly) to 1904
HARBOR BONDS—
4½s, ..., $15,000...Jan. 15, 1906
REFUNDING BONDS—
5s, J & J, $2,000.....Jan. 2, 1901
5s, Nov., 35,000....Nov. 1, 1902

SEWER BONDS—
5s, Oct., $2,000....Oct. 20, 1899
Total debt Aug. 1, 1898 $71,000
Tax valuation, real..... 2,175,105
Tax valuation, person'l 556,110
Total valuation 1897.. 2,731,215
Assessm't from 40 to 50% act. value
Total tax (per $1,000).....$30·00
Population in 1890 was..... 7,710

MANITOWOC CO.—County seat is Manitowoc.

LOANS— *When Due.*

REFUNDING BONDS—
4s, J&J, $111,000...July 1, '95-'05
Bond. debt Jan. 1, 1898.. $111,000
Tax valuation, real....10,436,340
Tax valuat'n personal... 1,641,418

Total valuation 1898.$12,077,758
Assessment about ⅔ actual value.
State & Co. tax (per $1,000).$10·00
Population in 1890 was.....37,831
Population in 1895 was.....40,802

INTEREST is payable at State Treasurer's Office, Madison.

MARATHON CO.—

County seat is Wausau. As the $4,000 due yearly on bonds mentioned below will be paid by the asylum, the county is practically without debt.

LOANS— *When Due.*

ASYLUM BONDS—
5s, J&D, $80,000..June '99 to '18
($4,000 due yearly)
Interest payable in Wausau.
Total debt Feb. 15, 1898. $80,000

Tax valuation, real, ...$4,959,067
Total valuation pers'l.. 1,450,090
Total valuation 1898... 6,409,157
Assessment about ½ actual value.
Population in 1890 was.....30,369
Population in 1898 (est.)...40,000

MARINETTE.—FRANKLIN H. BROWN, Treas.

This city is in Marinette County.

LOANS *When Due.*

BRIDGE BONDS—
6s, Oct $11,000..Oct. 1, 1904
5s, March, 8,000...Mch. 1, 1900
($2,000 due y'rly) to Mch. 1, 1903
SCHOOL BONDS—
5s, Feb., $8,000.....Feb. 1, 1900
($2,000 due y'rly) to Feb. 1, 1902
SEWER BONDS—
5s, Aug., $41,000.....Aug. 1, 1899
($2,500 due y'rly) to Aug. 1, 1916

Bonded debt Feb. 1,'97. $101,000
Floating debt..... 43,500
Total debt Feb. 1, 1897.. 143,500
Total valuation 1898....2,950,000
Assessment ½ actual value.
Total tax (per $1,000).....$30·00
Population in 1890 was.....11,523
Population in 1895 was.....15,286

INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.

TAX FREE.—All bonds of this county are exempt from taxation.

MILWAUKEE.—{DAVID S. ROSE, Mayor. JOHN R. WOLF, Comptroller.

This city is situated in Milwaukee County.

LOANS— *When Due.*

BATH BONDS—'88-'93—
5s, J&J, $15,000...July 1, 1899 to
($1,000 called y'rly).July 1, 1913
4s, J&J, $12,750...July 1, 1899 to
($1,250 called y'rly).July 1, 1908
BRIDGE BONDS—
4s, J&J, $20,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1902
4s, J&J, $20,2 0...July 1, 1899 to
($3,750 called y'rly).July 1, 1903
4s, J&J, $27,500 ..Jan. 1, 1900 to
($2,500 called y'rly).Jan. 1, 1910
5s, J&J, $58,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $140,000...July 1, 1899 to
($10,000 cal'd y'rly).July 1, 1912
5s, J&J, $45,000...July 1, 1899 to
($3,000 called y'rly).July 1, 1913
5s, ... $67,500...Jan. 1, 1900 to
($3,750 called y'rly.)Jan. 1, 1916
CITY HALL BONDS—
4s, J&J, $33,000...Mar. 1, 1900 to
($3,000 called y'rly).Mar. 1, 1910
5s, J&J, $130,000...July 1, 1899 to
($10,000 called y'ly).July 1, 1911
5s, J&J, $140,000...July 1, 1899 to
($10,000 called y'ly).July 1, 1912
5s, ..., $160,000...July 1, 1899 to
($10,000 called y'ly). July 1, 1914
5s, ..., $255,000 ..July 1, 1899 to
($15,000 called y'ly).July 1, 1915
FIRE DEPARTMENT BONDS—
5s, J&J, $37,500 .July 1, 1899 to
($2,500 called y'rly).July 1, 1913
FLUSHING TUNNEL—
5s, J&J, $114,000...July 1, 1899 to
($6,000 called y'rly). July 1, 1917
GENERAL CITY BONDS, 1871-'86—
7s, J&J, $47,900...Jan. 1, 1900 to
($12,100 called y'ly).Jan. 1, 1901
4s, J&J, $52,750 .July 1, 1899 to
($7,500 called y'rly).July 1, 1905
4s, J&J, $59,500...July 1, 1899 to
($7,500 called y'rly).July 1, 1905
HOSPITAL BONDS—
5s, J&J, $37,500...July 1, 1899 to
($2,500 called y'rly).July 1, 1913
LIBRARY BONDS—
4s, J&J, $33,000...Jan. 1, 1900 to
($3,000 called y'rly).Jan. 1, 1910
LIBRARY & MUSEUM BONDS—
5s, J&J, $65,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1911
5s, J&J, $105,000...July 1, 1899 to
($7,500 called y'rly).July 1, 1912
5s, ..., $120,000...July 1, 1899 to
($7,500 called y'rly.).July 1, 1914
5s, M&N, $190,000...July 1, 1899 to
($10,000 called y'ly).July 1, 1917
5s, J&J, $114,000...July 1, 1899 to
($6,000 called y'rly).July 1, 1917
MIL. RIVER DAM BONDS—
4s, J&J, $27,500 .July 1, 1899 to
($2,500 called y'rly).July 1, 1909
PARK BONDS—
4s, J&J, $60,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1910
5s, J&J, $97,000...July 1, 1899 to
($8,000 called y'rly).July 1, 1911
5s, J&J, $47,000...July 1, 1899 to
($5,000 called y'rly). July 1, 1912
5s, J&J, $75,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1913
5s, J&J, $80,000 .July 1, 1899 to
($5,000 called y'rly).July 1, 1914
5s, ..., $85,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1915
5s, ..., $108,000 .July 1, 1899 to
($6,000 called y'rly).July 1, 1916
5s, J&J, $95,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1917

REFUNDING BONDS—
5s, ..., $90,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1916
SCHOOL BONDS—
5s, J&J, $70,000...July 1, 1899 to
($5,000 called yr'ly).July 1, 1912
5s, J&J, $187,500...July 1, 1899 to
($12,500 due y'rly).July 1, 1913
5s, J&J, $28,000...July 1, 1899 to
($1,750 called y'rly).July 1, 1914
5s, ..., $85,000. Jan. 1, 1900 to
($5,000 called y'rly).Jan. 1, 1915
5s, ..., $127,500...July 1, 1899 to
($7,500 called y'rly).July 1, 1915
5s, ..., $198,000...July 1, 1899 to
($11,000 called y'ly).July 1, 1916
5s, J&J, $133,000...July 1, 1899 to
($7,000 called y'rly).July 1, 1917
4s, J&J, $100,000. July 1, 1899 to
($10,000 called y'ly).July 1, 1907
4s, J&J, $137,500...July 1, 1899 to
($12,500 called y'ly).July 1, 1909
4s, ..., $130,000...July 1, 1899 to
($10,000 called y'ly).July 1, 1911
5s, J&J, $22,500...July 1, 1899 to
($1,500 called y'rly).July 1, 1912
5s, J&J, $40,000...July 1, 1899 to
($2,500 called y'rly).July 1, 1914
5s, ..., $17,000...July 1, 1899 to
($1,000 called y'rly).July 1, 1915
5s, ..., $36,000.. July 1, 1899 to
($2,000 called y'rly).July 1, 1916
5s, J&J, $95,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1917
SEWER BONDS—(INTERCEPTING.)
4s, J&J, $30,000...July 1, 1899 to
($3,000 called y'rly).July 1, 1907
STREET BONDS—
5s, J&J, $82,500...July 1, 1899 to
($5,500 called y'rly).July 1, 1913
5s, ..., $85,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1915
5s, ..., $144,000...July 1, 1899 to
($8,000 called y'rly).July 1, 1916
5s, J&J, $76,000...July 1, 1899 to
($4,000 called y'rly).July 1, 1917
5s, J&J, $76,000...Jan. 1, 1900 to
($4,000 called y'rly).Jan. 1, 1918
VIADUCT BONDS—
5s, J&J, $32,500...July 1, 1899 to
($2,500 called y'rly).July 1, 1912
5s, J&J, $105,000...July 1, 1899 to
($7,500 called y'rly).July 1, 1912
5s, J&J, $80,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1914
WATER BONDS—
7s, J&J, $336,000...Jan. 1, 1900 to
($80,000 called y'ly).Jan. 1, 1902
5s, J&J, $193,750...July 1, 1899 to
($6,250 due yearly).July 1, 1913
5s, J&J, $35,000. July 1, 1899 to
($2,500 called y'rly).July 1, 1912
5s, ..., $80,000. July 1, 1899 to
($5,000 called y'rly).July 1, 1914
5s, ... $90,000...July 1, 1899 to
($5,000 called y'rly).July 1, 1916
4s, J&J, $38,500...July 1, 1899 to
($7,500 called y'rly).July 1, 1903
4s, J&J, $99,500....Jan. 1, 1900 to
($12,500 called y'ly).Jan. 1, 1906
4s, J&J, $112,500...Jan. 1, 1900 to
($12,500 called y'ly).Jan. 1, 1907
4s, J&J, $275,000 .Jan. 1, 1900 to
($25,000 called y'ly).Jan 1, 1910
4s, J&J, $55,000...Jan. 1, 1900 to
($5,000 called y'rly).Jan. 1, 1910
4s, J&J, $37,500...July 1, 1899 to
($7,500 called y'rly).July 1, 1903
4s, J&J, $45,500...July 1, 1899 to
($7,500 called y'rly).July 1, 1904

PAR VALUE OF BONDS.—The bonds are mostly for $1,000 each

INTEREST is payable in New York and Milwaukee.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Milwaukee's total municipal debt, the sinking fund, &c

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.	*Jan.* 1, '95.
Total bonded debt....	$6,266,000	$6,728,000	$6,352,250	$5,153,750
Sinking funds.....	565,850	520,250	484,250	367,750
Net debt.....	$5,700,150	6,207,750	$5,868,000	$4,786,000
Water debt (included).	$1,298,750	$1,474,500	$1,654,250	$1,643,000

The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required by law that this amount of the debt shall be annually retired

CITY PROPERTY.—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt. The total valuation of corporate property on January 1, 1898, was $19,673,405.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been:

Years.	Real Estate.	Personal Property.	To'l Assessed Valuation.	Tax Rate p'r $1,000
1898	$122,258,668	$24,470,760	$147,229,428	$23·02
1897	121,156,090	23,527,326	144,683,425	23·12
1896	119,441,715	24,329,904	143,771,619	23·69
1895	118,184,040	24,365,973	142,550,013	20·45
1890	.....	.....	105,484,055	21·50
1880	41,646,373	14,229,596	55,875,969	.....

POPULATION.—In 1890 population was 204,468; in 1880 it was 115,702; in 1870 it was 71,440; in 1895 it was 249,270; in 1898 (estimated), 280,000.

MILWAUKEE CO.—H. F. SCHULTZ, Treas.

County seat is Milwaukee.

LOANS—	When Due.
5s, M&S, $100,000	Sept. 1, 1903
5s, J&J, 75,000	July 1, 1907
5s, M&N, 50,000	Nov. 1, 1909
Bonded debt Feb. 1, '99. $225,000	

County has no floating debt.
Tax valuation 1898..$166,343,849
Total tax (per $1,000) '98..$10·99
Population in 1890 was...236,101
Population in 1895 was...287,932

INTEREST is payable at the office of the County Treasurer.

NEENAH.—Neenah is situated in Winnebago County.

LOANS—	When Due.
WATER WORKS BONDS—	
5s, J&J, $60,000	1903-'08 '13
Bonded debt Mch., 1898. $60,000	
Floating debt	30,000
Total debt Mch., 1898	90,000
Water debt included	60,000

Tax valuation, real.....$1,404,835
Tax valuation, personal. 414,454
Tot.equaliz'd valu't'n '98.1,819,289
Assessm't is about ½ actual value.
Total tax (per $1,000)..... $30·00
Population in 1890 was.....5,083
Population in 1897 (est.).....6,000

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

TAX FREE.—All bonds issued by this city are exempt from taxation

OCONTO.—C. A. BRIGDIN, Clerk.

This city is in Oconto County.

Total debt Feb. 18, 1898. $45,500
Tax valuation 1897.....1,190,930
Real valuation..... 2,500,000
Population in 1890 was.....5,219
Population in 1880 was.....4,171
Population in 1895 was.....6,017

OSHKOSH.—A. B. IDESON, Mayor.

Oshkosh is situated in Winnebago County.

LOANS—	When Due.
BRIDGE BONDS—	
4½s, June, $50,000	1902-11
($5,000 due yearly.)	
CITY HALL BONDS—	
5s, Feb. 15, $16,000	1900 to 1907
($2,000 due yearly in Feb.)	
FUNDING BONDS—	
4s, A&O, $91,000	Aug. 1, 1918
IMPROVEMENT BONDS—	
.... $4,268	.....
LIBRARY BONDS—	
4s, ..., $50,000	1918

LOANS—	When Due.
PARK BONDS—	
4½s and 4½s, $97,000	1900-1914
R.R. BONDS (Mil. L. S. & W.)—	
7s, Feb. 1, $15,000	1899
SCHOOL BONDS—	
4½s, Sept., $8,000	.....
4s, A&O, 15,000	Aug. 1, 1918
SEWER BONDS—	
4½s, ..., $25,800	1900-1911
REFUNDING BONDS—	
4s, ..., $75,000	1918

INTEREST on the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OPTIONAL—The bridge, park and sewer bonds are all subject to call after five years from date of issue.

BONDED DEBT February 1, 1898, was $230,800; floating debt, $91,500; total debt, $322,300.

ASSESSED VALUATION in 1897 was $9,321,568; total tax rate (per $1,000), $28·50. Assessed valuation in 1898 was $9,279,993.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

OUTAGAMIE CO.—J. WUNDERLICH, Treas.

County seat is Appleton.

LOANS—	Amount.
COUNTY BONDS—	
5s, A&O, $55,000	1900-1910
($5,000 due yearly on April 1).	

Interest is payable by Co. Treas'r.
Total debt Jan. 1, 1899.. $60,000
Tax valuation, real.....9,622,963
Tax valuation, person'l.$1,557,207
Total valuation 1898..11,180,170
Assessment about ¼ actual value.
Total tax (per $1,000) '98..$13·529
Population in 1890 was.....38,690
Population in 1895 was.....44,404

PORTAGE CO.—C. E. WEBSTER, Treasurer.

County seat is Stevens Point.

LOANS—	When Due.
BUILDING RAILROAD—	
5s, Jan., $100,000	Jan. 1, 1912
4s, J&J, $95,000	Jan. 1, 1901

Interest on the 4s payable at the Nat. Exchange Bank, Milwaukee; on the 5s by the County Treasurer.
Total debt Jan. 1, 1899.. $195,000
Tax valuation, real.....$5,849,907
Tax valuation, person'l 994,712
Total valuation 1898... 6,844,619
Real valuation about...10,000,000
State & Co. tax (per $1,000).$11·00
Population in 1890 was.....24,798
Population in 1880 was.....17,731
Population in 1895 was.....28,531

RACINE.—MICHAEL COLBERT, Treasurer. HENRY J. SCHROFF, City Clerk.

Racine is situated in Racine County.

LOANS—	When Due.
ADJUSTMENT BONDS—	
5s, Apr., $98,000	Apr. 1, 1912
GENERAL IMPROVEMENT—	
5s, M&N, $25,000	May 1, 1914
5s, ..., 40,000	1916
Optional after 10 years from date.	
PAVING BONDS—	
5s, M&N, $25,000	May 1, 1914
Optional after 10 years from date.	
5s, ..., $20,000	1916
SEWER BONDS—	
5s, ..., $12,000	1901
5s, Apr., 11,000	Apr. 1, 1903
Optional after 5 years from date.	
SCHOOL HOUSE—	
5s, ..., $25,000	1899 to 1917
($1,000 yearly on Sept. 1).	

LOANS—	When Due.
SCHOOL HOUSE—(Con.)—	
4s, J&J, $7,000	Jan. 1, 1914
4s, F&A, 15,000	Aug. 1, 1910
4s, J&D, 50,000	June 1, 1913
5s, ..., 18,000	1916
Optional after 10 years from date.	

Interest is payable at Racine.
Total debt Feb. 4, 1899.. $346,000
Sinking fund..... 21,350
Net debt Feb. 4, 1899..... 324,650
Tax valuation, real.....8,064,600
Tax valuation, personal.2,088,445
Total valuation 1898...10,153,045
Assessment abt. 65 p.c.actual value
Total tax (per $1,000) '98..$23·318
Population in 1890 was.... 21,014
Population in 1899 (est.)... 30,000

RACINE COUNTY.—County seat is Racine.

LOANS—	Amount.
ASYLUM AND JAIL BONDS—	
5s, F&A, $57,000	.....

Int. is payable at County Treasury
Total debt Mar. 1, 1898...$57,000
Tax valuation, real....$14,390,473
Tax valuat'n, person'l.. 3,104,718
Total valuation 1898...17,495,191
Population in 1890 was.....36,268
Population in 1895 was.....41,110

REEDSBURG.—W. H. FRENCH, Mayor. C. E. KESTER, Clerk.

This city is in Sauk County.

LOANS—	When due.
WATER AND ELECTRIC LIGHT—	
5s, J &J., $30,000	Jan 1, 1910

Total debt Mar. 15, 1898. $30,000
Valuation 1899..... 772,249
Assessment about ½ actual value.
Tax rate (per $1,000), 1899.$15·00
Population in 1890 was..... 1,737
Population in 1880 was..... 1,331
Population in 1895 was.... 2,136

RHINELANDER.—WM. W. CARR, City Clerk.

Rhinelander is the county seat of Oneida County.

LOANS—	When Due.
FUNDING BONDS—	
5s, A&O, $27,000	Feb. 1, 1900
($3,000 due yearly to Feb. 1, 1908)	

Bonded debt Feb. 7,'99.. $27,000
Tax valuation real..... 920,165
Tax valutation, person'l 719,743
Total valuation 1898... 1,639,908
Total tax (per $1,000) '98..$28·00
Population in 1890 was.....2,658
Population in 1899 (est.).....5,500

INTEREST is payable at Chemical National Bank, New York City.

RIVER FALLS.—C. C. GLASS, Treasurer. ALLEN P. WELD, Clerk.

This city is in Pierce County.

LOANS—	When Due.
WATER BONDS—	
5s, semi-an., $25,000	May 1, 1914

Bonded debt Feb 1, '99....$25,000
Sinking fund..... 3,550
Net debt Feb. 1, 1899 21,450
Assessed valuation, real.$434,460
Assessed valuation, per'l. 123,691
Total valuation 1898..... 558,151
Assessment abt. 60% actual value.
Tax rate (per $1,000) 1898.$24·27
Population in 1899 (est.).....2,000

INTEREST payable at the Minnesota Loan & Trust Company, Minneapolis.

SHEBOYGAN.—O. F. HUHN, Clerk.

This city is in Sheboygan County.

LOANS—	When Due.
BRIDGE & VIADUCT BONDS—	
4½s, A&O, $6,000	Apr. 1, 1900
4½s, A&O, 11,000	Apr. 1, 1901
IMPROVEMENT BONDS—	
6s, A&O, $533	Nov. 15, 1899
6s, ..., 3,000	Jan. 2, 1904
Subject to call after 1902.	
6s, ..., $1,700	July 2, 1904
Subject to call after 1902.	
6s, J&D, 20,600	Dec. 2, 1902
RAILROAD AID BONDS—	
5s, M&S, $50,000	Mar. 1, 1902
REFUNDING BONDS—	
4½s, M&N, $120,000	May 1, 1909

REFUNDING BONDS—(Con.)	
4½s, M&N, $28,000	May 1, 1911
SCHOOL BONDS—	
4s, M&S, $25,000	April 1, 1918

Bonded debt Mar. 10,'98. $253,902
Cash on hand..... 7,069
Net debt Mar. 10, 1898.. 246,832
Tax valuation, real.....5,337,919
Tax valuation, personal.1,155,203
Total valuation 1897....6,493,122
Assessment is abt. ½ actual value.
Total tax (per $1,000) '97..$25·19
Population in 1890 was.... 16,359
Population in 1895 was.... 21,130

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City; on the improvement bonds due in 1899 at the Bank of Sheboygan: on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—	Amt. Outstand'g.
Electric-light bonds	$20,000
School bonds	15,000
Sewer bonds	15,000
Water bonds	40,000

Total debt 1898..... $90,000
Tax valuation 1898.....1,210,289
Real valuation (about)..5,000,000
Population in 1897 (est.).....5,000

SUPERIOR.—

This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Douglas County. The city is arranging to extend a certain amount of past-due special assessment bonds. All other bonds have been paid as they matured.

LOANS—	When Due.
BRIDGE BONDS—	
6s, F&A, $50,000	Aug. 1, 1910
VILLAGE HALL BONDS—	
6s, A&O, $25,000	Apr. 21, 1908
Subject to call after Apr. 21, 1898	
FIRE PROTECTION BONDS—	
6s, F&A, $20,000	Aug. 1, 1910
SCHOOL BONDS—	
5s, J&J, $166,000	Jan. 2, 1912
5s, J&J, $45,000	July 2, 1912
SEWER BONDS—	
6s, F&A,$200,000	Aug. 1, 1910
6s, F&A, 150,000	Aug. 1, 1911
6s, M&N, 50,000	Nov. 1, 1911
Special Assessment Loans—	
HARBOR IMPROVEMENTS—	
6s, J&D, $34,925·38	1899-1902
($8,731·31 due yearly June 1.)	

HARBOR IMPROVEMENTS—(Con.)	
6s, J&D, $5,194·22	1899-1903
($1,038·89 due yearly June 1.)	
6s, J&D, $45,000	1897-1904
(Part due yearly on Dec. 1.)	
6s, J&D, $456·14	1899-1905
($65·16 due yearly on June 1.)	
6s, J&D, $2,220	1899-1904
($370 due yearly on Dec. 1.)	
6s, J&J, $309,073	July 1, 1899
Subject to call after 1897.	
6s, J&J, $353,221	Jan. 2, 1898
Subject to call at any time.	
6s, J&D, $76,153	June 1, 1897
SEWER IMPROVEMENT BONDS—	
6s, J&J, $117,584	July 1, 1899
Subject to call after 1897.	
6s, J&J, $20,381	Jan. 2, 1898
Subject to call at any time.	

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds, due part yearly from 1897 to 1904 and from 1897 to 1905 at the National Bank of North America in New York City: on school bonds, due 1897 to 1898, partly in New York at the National Park Bank and partly in Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.—The total debt on September 1, 1897, was $1,806,103: sinking funds, $216,827; net debt, $1,589,276.

ASSESSED VALUATION.—The city's assessed valuation (about ⅓ of actual value) and tax rate have been as follows in the years named:

	Assessed Valuation. Real.	Personal.	Total.	Tax rate per $1,000
1899	$8,896,527	$1,066,888	$9,963,415	$45·6
1898	.....	.....	10,380,430	49·00
1896	11,763,503	781,626	12,545,129	32·70
1895	.....	.....	17,122,495	29·60
1894	18,384,044	1,295,058	19,679,102	20·70
1890	22,794,915	687,560	23,482,475	20·00

POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,983.

WAUSAU.—

Wausau is situated in Marathon County.

LOANS—	When Due.
BRIDGE BONDS—	
5s, M&S, $5,000	Sept. 18 1899
REFUND'G MUNICIPAL BONDS—	
5s, M&S, $25,000	Sept. 18, 1906
($5,000 due y'rly) to Sept. 18, 1910	
SCHOOL HOUSE BONDS—	
5s, M&S, $30,000	Sept. 18, 1900
($5,000 due y'rly) to Sept. 18, 1905	
SEWER BONDS—	
5s, A&O, $10,000	1899 to 1902
($2,500 payable yearly on Oct. 15.)	

WATER WORKS BONDS—	
5s, A&O, $90,000	Apr. 1, 1905

Total debt Feb., 1898....$167,500
Water debt (included)... 90,000
Tax valuation, real.....2,456,910
Tax valuation, personal. 966,583
Total equal. val. 1898.. 3,423,493
Assessment is ⅔ actual value.
Total tax (per $1,000) '97...$25·40
Population in 1895 was.....11,013
Population in 1890 was.....9,253
Population in 1898 was.... 11,300

WAUKESHA.—H. E. Blair. Comptroller.

This city is the county seat of Waukesha County.

LOANS—	When Due.
Sewer Bonds—	
5s, J&J, $3,000	1899 to 1901
5s, Feb., 30,000	1910
Public Building Bonds—	
5s, J&J, 10,000	1902 to 1911
School Bonds—	
5s, Feb., $6,000	1899 to 1900
5s, Feb., 3,500	1899 to 1901
5s, Feb., 10,250	1899 to 1904
4s, J&J, 35,000	1899 to 1918

Street Impt. Bonds—	
6s, M&S, $8,013 96	March '99-'08
Bond. debt Jan. 1, '99	$97,750
Sinking fund	5,050
Net debt Jan. 1, 1899	92,700
Assessed valuation, real	2,503,740
Assessed valuation, per'l	710,053
Total valuation 1898	3,213,740
Assessment about ½ actual value.	
Tax rate (per $1,000) 1898	$25·54
Population in 1899 (est)	8,000
Population in 1890 was	6,321

INTEREST payable at office City Treasurer.

WINNEBAGO CO.—M. J. Rounds, Treas.

Oshkosh is the county seat.

LOANS—	When Due.
Asylum Bonds—	
4½s, $70,000	....
Bonded debt Mar. 1, '99	$70,000
Floating debt	35,000
Total debt Mar. 1, '99	105,000

Tax valuation, real	$15,065,107
Tax valuation, pers'l	3,988,546
Total valuation 1898	19,053,653
Assessment abt. 3 5 actual value.	
Population in 1890 was	50,097
Population in 1895 was	57,644

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin which have reported an indebtedness of over $20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890. Valuation figures are for 1898.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Dunn	$45,000	$46,800	$4,149,028	22,664
Eau Claire	20,000	20,000	9,300,205	30,073
Iowa	30,000	30,000	7,059,585	22,117
Monroe	.....	50,000	3,516,889	23,211
Oneida	.....	26,000	3,470,494	5,010
Price	62,280	69,247	1,459,580	5,258
Richland	42,000	42,000	3,536,144	19,121
Rock	110,000	110,000	20,196,941	43,220
St. Croix	.....	75,000	6,019,834	23,139
Taylor	21,000	21,000	1,558,014	6,731
Vernon	39,000	39,000	3,850,136	25,111
Washburn	14,250	46,500	651,988	2,926
Waupaca	28,000	28,000	4,706,446	26,794
Cities, Towns, &c.—				
De Pere, Brown County	27,500	27,500	833,750	*4,293

*Population in 1895.

State of Minnesota.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1849) - March 3, 1849
Admitted as a State (Act Feb. 26, 1857) - - May 11, 1858
Total Area of State (square miles) - - - - - 83,365
State Capital - - - - - - - - - St. Paul
Governor (term expires 1st Monday 1901) - - John Lind
Secretary of State (1st Monday Jan. 1901) - - Albert Berg
Treasurer (1st Monday Jan. 1901) - - August T. Koerner
Auditor, - - - - - - - - - R. C. Dunn

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT.—For the history of Minnesota's debt see State and City Supplement, April, 1893, page 103. The details of Minnesota's debt on Feb. 1, 1899, are given in the following statement:

LOANS.— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State funding bonds	3½	J & J	July 1, 1921	$1,349,000
Subject to call at any time (limit, $150,000 yearly.)				
Certificates of indebtedness	4	J & J	July 1, 1900	50,000
do do	4	J & J	July 1, 1902	50,000
do do	4	J & J	July 1, 1903	250,000

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On February 1, 1899, the total bonded debt of the State was $1,349,000. Of this amount $418,000 is held in various Minnesota State funds.

ASSESSED VALUATION.—The assessed valuation, total tax levied and the rate of State tax have been as follows for the years named.

	Assessed Valuation. Real.	Personal.	Total.	Total Taxes State Tax. Levied.	p. $1,000.
1898	$489,565,789	$109,792,757	$599,358,246	$13,847,896	$1 80
1897	484,974,679	$85,624,134	570,598,813	14,084,405	1·80
1896	478,451,788	85,493,875	563,945,663	13,595,948	1·80
1895	556,135,887	85,114,394	641,250,281	14,770,864	1·80
1893	543,956,153	98,947,498	642,903,651	14,645,741	2·20
1892	546,496,309	91,043,649	642,539,958	14,214,938	2·60
1889	463,943,397	95,418,115	559,361,512	12,243,956	1·90
1887	391,823,360	94,846,604	486,669,964	10,796,483	1·90
1885	319,008,864	82,720,902	401,729,766	8,383,696	1·80
1880	203,473,637	54,581,906	258,055,543	4,191,811	1·80
1875	173,693,276	45,162,467	218,855,743	3,892,482	2·10
1870	67,221 48	19,912,525	87,133,673	2,783,756	5·00
1861	33,350,057	5,914,683	39,264,740	658,358	4·00

Besides the State tax of $1·80 for 1898 there is a tax of $1·23 for school and university purposes.

DEBT LIMITATION.—Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at $250,000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratified in 1879, extended this power to $250,000 additional "for erecting and completing buildings for the insane, a deaf dumb and blind asylum, and State prison." Besides the foregoing, it i also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

Section 5. *(Public debt may be contracted.)* For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

Section 6.—*(Public debt how contracted.)* All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

Section 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

Section 8.—*(Appropriation of money received from loan or State bonds.)* The money arising from any loan made, or debt or liability contracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever.

Section 14.—*(State debt for public buildings).* For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt already heretofore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

SECOND, as to city, county or other municipality the only restriction on the debt-making power in the Constitution is the following, found in article 9, section 15.

Section 14.—*(Municipal debts in aid of railroads.)* The Legislature shall not authorize any county, township, city or other municipal corporation to issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to *ten per cent* of valuation. Hence the amendment consisted in simply changing the word *ten* and making it *five*.

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues.

First, respecting cities, there is the general power granted the common council of any city to borrow money to pay any city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. *The restrictions are:* (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the official city newspapers and recorded after proof of publication. (2) At no time can such indebtedness, bonded or otherwise, exceed $15,000, unless the same be authorized by a two-thirds vote at the election held for such purposes. (3) The council shall each and every year levy a tax of one mill on the dollar for each one thousand dollars of bonds issued by the said city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the General Statutes of Minnesota, vol. I., page 196, edition of 1888.

Second, and further as to cities, the common council is authorized to *issue bonds* and levy taxes exceeding the amount authorized by other sections of this act; *provided* the same be authorized by the majority of voters present and voting at an election to be held for that purpose. The time, place and manner of holding such election to be prescribed by the common council, the same notice to be given as at other elections. *And no bonds for any purpose shall be issued unless so authorized.* The foregoing is the latter half of section 171, chapter 10, Statutes of Minnesota, vol. 1, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issue even $15,000 of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confirmation in section 170, last clause, which reads that "no debt shall be "incurred or created by the city, the common council or any officer of "the city except pursuant to the authority herein expressly given for "that purpose."

Third, through the board of supervisors, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues, see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following

section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year next after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.

Fourth, The trustees or board of education of any school district may issue *school bonds* of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36, of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar to the provisions with reference to the payment of town bonds cited above.

Fifth, with respect to all *school bonds*, see section 5, article VIII. of the *Constitution of Minnesota*, which authorizes the loaning of the Permanent School Funds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.

Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "*railroad aid bonds*" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. I., page 388, &c. So, also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIII.) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448. There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol. I., page 277.

General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I., page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "*unless* specially and expressly authorized by law."

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

1895	1,5[illegible]3,350	1880	780,773	1860	172,023
1890	1,301,826	1870	439,706	1850	6,077

CITIES, COUNTIES AND TOWNS IN THE STATE OF MINNESOTA.

ALBERT LEA.—Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school districts.

Bonded debt (last returns)	$90,000	Assessment is ⅓ actual value.	
Total debt about	95,000	Total tax (per M.) '97	$37·85
Tax valuation, real	686,298	Population in 1895 was	4,158
Tax valuation, personal	298,958	Population in 1890 was	3,305
Total valuation 1897	985,256		

AUSTIN.—{ ALEXANDER S. CAMPBELL, Mayor. T. M. FOSTER, City Recorder.

County seat of Mower County

LOANS—	When Due.
CITY BONDS	
6s, M&S, $10,000	Mar. 1, 1909
RAILROAD AID BONDS—	
6s, M&N, $16,000	Nov. 1, 1904
REFUNDING BONDS—	
6s, J&J, $14,000	July 1, 1903
5½s, M&S, 4,000	Sept. 1, 1905
WATER BONDS—	
6s, M&N, $25,000	Nov. 1, 1902

Bonded debt Feb. 1, 1899	$69,000
Tax valuation, real	800,352
Tax valuation, personal	235,540
Total valuation 1898	1,035,892
Assessment is about ⅓ actual val.	
Total tax (per $1,000) '98	$48·70
Population in 1895 was	5,082
Population in 1890 was	3,901
Population in 1899 (est.)	7,500

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 6s due 1904 in New York by Farmers' Loan & Trust Company; on the refunding 6s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.—L. M. STEVENS, County Auditor.

County seat is Detroit City.

LOANS—	When Due.
COURT HOUSE AND JAIL BONDS—	
7s, July 1, $18,000	June 1, 1904
FUNDING BONDS—	
6s, Mar. 15, $25,000	Mar. 15, 1907
6s, June 15, 16,000	Mar. 28, 1909
6s, May 15, 16,000	May 15, 1911
Bonded debt Feb. 1, '99	$76,500
Floating debt	1,006
Total debt	77,506
Sinking fund	14,006

Net debt Feb. 1, 1899	$63,500
Tax valuation, real	2,090,489
Tax valuation, personal	366,482
Total valuation 1898	2,456,971
Assessment about ¼ actual value.	
State tax (per $1,000)	$3·03
County tax (per $1,000)	10·97
Average school tax	14·90
Population in 1890 was	9,401
Population in 1899 (est.)	18,000

INTEREST on the 7 per cent bonds is payable by the Corbin Banking Co., New York City; on all other loans at the County Treasury.

BLUE EARTH.—J. N. BROWN, Clerk.

This township is in Faribault County.

LOANS—	When Due.
5s, ..., $36,000	1899
($2,000 yearly to 1907) $18,000 in 1908.	
Bonded debt Mar. 1, 1899	$36,000

Assessed valuation 1897	$769,085
Assessment about ⅓ actual value.	
Population in 1890 was	1,662
Population in 1898 (est.)	4,000

BRAINERD.—{ J. H. KOOP, Mayor. F. A. FARRAR, Treasurer.

Brainerd is in Crow Wing County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $25,000	Oct. 1, 1917
ELECTRIC LIGHT BONDS—	
6s, J&J, $40,000	Jan. 1, 1908
6s, M&S, 20,000	Mar. 1, 1909
REFUNDING JAIL BONDS—	
....., $4,000	
SEWER BONDS—	
6s, A&O, $15,000	Apr. 1, 1907
Bonded debt Jan. 1, '99	$104,000
Floating debt	$18,000

Total debt Jan. 1, 1899	$122,000
Sinking fund	874
Net debt Jan. 1, 1899	121,125
Tax valuation, real	1,297,042
Tax valuation, personal	276,134
Total valuation 1898	$1,573,134
Assessment about ⅔ actual value	
Total tax (per $1,000) '98	$47·50
Population in 1890 was	5,703
Population in 1899 (est.)	8,500

INTEREST on the bridge and sewer bonds is payable in Brainerd; on the electric light and jail bonds in New York City.

BRAINERD SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Total debt Feb., 1, 1898	$100,000
Tax valuation 1897	1,601,835
Assessment about ⅔ actual value.	
School tax (per $1,000) '97	$16·51
Population 1897 (est.)	8,000

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.

County seat is Moorhead.

Population in 1895 was	7,031
Population in 1895 was	11,052

LOANS.—	When Due.
COURT HOUSE & JAIL BONDS—	
6s, Apr. 16, $62,000	Apr. 16, 1903
REFUNDING BONDS—	
6s, A&O, $30,000	Apr. 1, 1905
FUNDING BONDS—	
5s, June 1, $40,000	June 1, 1915
Bonded debt Aug. 15, '98	$132,000
Sinking fund	5,165

Net debt Aug. 15, 1898	$126,835
Tax valuation, real	3,385,481
Tax valuation, personal	896,568
Total valuation 1898	4,282,049
Ass'nt about ⅓ to ½ actual value.	
Aver. tax rate (per M.) '98	$30·30
Population in 1895 was	15,154
Population in 1890 was	11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

CROOKSTON.—WILLIAM A. LANCTOT, Clerk.

This city is the county seat of Polk County.

LOANS—	When Due.
WATER-WORKS BONDS—	
7s, ..., $33,000	June 1, 1912
FUNDING BONDS—	
7s, ..., $ 6,000	May 1, 1908
BRIDGE AND FUNDING BOND —	
7s, ..., $30,000	June 1, 1915
IMPOVEMENT BONDS—	
5s, ..., $24,000	Dec. 1, 1918
Bonded debt Jan. 1, '99	$1[illegible]3,000

Sinking fund assets	$7,250
Net debt Jan. 1, 1899	95,750
Assessed valuation, real	670,560
Assessed valuation, per'l	437,863
Total valuation 1898	1,108,423
Assessment abt. ⅓ of actual value.	
Tax rate (per $1,000) '98	$54 00
Population in 1890 was	2,[illegible]57
Population in 1899 (est.)	5,000

INTEREST is payable at the Hanover Nat. Bank, N. Y. City.

CROW WING CO.—County seat is Brainerd.

Bonded debt (last returns)	$99,000
Floating debt	9,827
Assessed valu'n, real	2,121,239
Assessed valu'n, pers'n'l	463,041
Total valuation 1898	$2,584,280
Aver. tax rate (per M.) '98	$42·90
Population in 1895 was	11,561
Population in 1890 was	8,852

DULUTH.—{ HENRY TRUELSEN, Mayor. H. W. CHEADLE, Clerk.

This city is in St. Louis County.

LOANS—	When Due.
GENERAL FUND BONDS—	
6s, J&J, $85,000	July 1, 1901
5s, J&J, 100,000	July 1, 1907
5s, M&N, 100,000	Nov. 1, 1912
5s, M&S, 185,000	Sept. 1, 1918
5s, M&N, 200,000	Nov. 1, 1923
4½s, J&J, 100,000	Jan. 1, 1920
4½s, M&N, 100,000	Nov. 1, 1922
PERMANENT IMPROVEMENT—	
5s, J&J, $100,000	July 1, 1907
PARK BONDS—	
4s, J&J, $70,000	July 1, 1920
4s, J&J, 242,000	Jan. 1, 1921
REFUNDING BONDS—	
6s, J&J, $138,250	Jan. 1, 1908
6s, ..., 32,890	.....
4½s, g. J&J, $250,000	July 1, 1926

LOANS—	When Due.
VILLAGE SEWER BONDS—	
5s, J&J, $25,000	July 1, 1902
($5,000 due yearly) to	July 1, 1906
Fond du Lac Bonds.	
7s, ..., $10,000	Oct. 1, 1903
New Duluth Bonds.	
6s, ..., $47,000	Mar. 1, 1914
West Duluth Bonds.	
6s, ..., $30,000	Feb. 1, 1910
6s, ..., 115,000	July 15, 1911
6s, ..., 20,000	June 13, 1913
WATER AND LIGHT BONDS—	
5g, J&J, $1,106,000	July 1, 1926
4s, A&O, 955,000	Apr. 1, 1928
Dul. Gas & Water Co. (assumed.)	
6s, ..., $295,000	May 1, 1906

INTEREST is payable at American Exchange National Bank, N. Y.

TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.

	Apr. 1, '98.	*Feb. 15, '97.*	*Feb. 10, '96.*	*Feb. 18, '95.*
†Total bonded debt	$2,055,250	$1,942,250	$1,917,250	$1,920,250
Floating debt	*666,423	763,606	1,135,552	1,306,858

* Includes $232,723 of special assessment certificates.

†Not including water debt, which amounted Apr. 1, 98, to $1,106,000. The city had a sinking fund on Apr. 1, 1898, of $73,955.

The $138,250 of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shall levy a special tax to pay the interest on them and provide a sinking fund to meet them at maturity.

DEBT LIMITATION.—The city's debt is limited by its charter to 5 per cent of the assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (estimated at 40 per cent of actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Assessed Valuation.*	*Tax Rate per $1,000*
1898	$23,980,745	3,990,009	$27,970,754	.....
1897	26,112,865	4,178,754	30,291,619	$31·40
1896	26,037,311	4,438,844	30,476,155	31·40
1895	36,157,713	4,855,550	41,013,263	27·90
1894	35,848,886	4,914,577	40,763,463	28·30
1890	19,385,553	4,381,100	23,766,653	....

POPULATION.—In 1895 population was 59,396; in 1890 it was 37,979; in 1880 it was 838.

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.

LOANS—	When Due.
BUILD'G AND PURCHAS'G SITES—	
6s, M&N, $20,000	May 1, 1903
6s, M&N, 12,000	May 1, 1909
5s, J&J, 15,000	July 1, 1905
5s, J&J, 15,000	July 1, 1906
5s, ..., 45,000	Sept. 1, 1907
5s, M&N, 50,000	Nov. 1, 1913
5s, F&A, 200,000	Aug. 1, 1921
5s, M&S, 100,000	Sept. 1, 1922
5s, M&N, 200,000	May 1, 1923

BUILD'G & PURCH. SITES—(Con.)	
5s, J&D, 150,000	June 1, 1924
4½s, J&J, $150,000	Jan. 1, 1921
OTHER BONDS—	
7s, J&D, $2,000	Dec. 3, 1899
($1,000 due y'rly) to	Dec. 3, 1900
5s, J&J, $20,000	Jan. 15, 1904
Total debt Feb. 1, '99	$979,000
Tax valuation (see city of Duluth)	
Population 1895 (est.)	60,000

INTEREST on the 7 per cent bonds is payable at the First National Bank, Duluth; on all others at Amer. Exch. Nat'l Bank, New York.

FAIRMONT.—H. W. SINCLAIR, Recorder.

This city is the county seat of Martin County.

LOANS—	When Due.
WATER & LIGHT BONDS—	
6s, F&A, $10,000	Feb. 1, 1909
6s, F&A, 10,000	Feb. 1, 1914
5s, F&A, 8,000	Aug. 1, 1899
($1,000 yearly) to	1907.

Bonded debt Feb. 15, '99	$28,000
Assessed valuation 1898	409,144
Assessment about 2-5 actual value.	
Tax rate (per $1,000) 1898	$46·78
Population 1890	1,205
Population 1899 (est.)	3,200

FARIBAULT.—Thos. J. Conlin, Recorder.

Faribault is in Rice County.

LOANS— *When Due.*

City Bonds—
5s, J&J, $20,000....July 1, 1903
4½s, J&J, 10,000....July 1, 1903
RR. bonds, $40,000..part each year
School b'ds, 20,000.. do do
Bonded debt April 1, '99..$157,000

Floating debt $35,000
Total debt April 1, 1899...192,000
Sinking fund 10,000
Tax valuation 1898....$3,371,710
Tax rate (per $1,000) '98...$28·50
Population in 1895 was.....7,616
Population in 1890 was.....6,524

FERGUS FALLS.—G. A. Ericson, City Clk.

Fergus Falls is in Otter Tail County.

LOANS.— *When Due.*

Building and Imp. Bonds—
6s F & A, $26,000...Aug. 1, 1912
Subject to call after Aug. 1. 1902

City Hall, &c., Bonds—
6s A&O, $10,000.....Oct. 17,1908

Electric Light Bonds—
5s, J&D, $25,000.....Dec. 1, 1905

Refunding Bonds—
4½s, ...$10,000...July 1, 1905
Total debt Feb., 1899.....$71,000
Tax valuation, real.....723,805
Tax valuation, personal.. 233,176
Total valuation 1898.... 956,981
Total tax (per $1,000)... $50·00
Population in 1895 was.....4,497

HASTINGS.—George Parker, Mayor.

Hastings is in Dakota County.

LOANS— *When Due.*

High Wagon Bridge Bonds—
5s, J&J, $40,000.....July 1, 1924

Refunding Bonds—
5s, J&J, $20,000.....July 1, 1914
5s, Mar. 2,000..... 1900

St. P. & C. Ry. Co.—
6s, Mar. 1, $16,000...Mar. 1, 1902

Bonded debt Feb. 1, '99... $80,000
The city has no floating debt.
Tax valuation, real..... 645,584
Tax valuation, personal.. 190,337
Total valuation 1898..... 835,921
Total tax (per $1,000), '98..$30·40
Population in 1890 was.....3,705
Population in 1899 about....4,000

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HENNEPIN CO.—A. W. Hastings, Treasurer.

County seat is Minneapolis.

LOANS— *When Due.*

Ct. House & City Hall B'ds—
4½s, J&J, $335,000..July 1, 1917
4½s, J&J, 315,000..July 1, 1921
4½s, A&O, 600,000..Apr. 2, 1924
4½s, A&O, 400,000...Apr. 1, 1925
4s, J&J, 100,000..Jan. 1, 1920

Bridge Bonds—
4½s, M&S, $75,000...Sept. 1, 1917
4½s, M&S, 35,000...Sept. 1, 1919

Other Bonds—
4½s, J&D, $15,000...Dec. 1, 1919

Total debt Sept. 1, '98 $1,875,000
Sinking fund..... 273,137
Net debt Sept. 1, 1898 1,601,863
Tax valuation, real.... 98,039,420
Tax valuation, pers'l.. 21,535,294
Total valuation 1898...119,575,014
Assessment about ⅜ actual value.
State & co. tax (per M.) '98...$6·90
Population 1890 was.....185,294
Population in 1898 (est.)..237,000

TAX FREE.—All bonds are tax exempt,

INTEREST is payable at the National Park Bank in New York City.

LAKE CO.—John Olson, Auditor.

County seat is Two Harbors.

LOANS— *When Due.*

Court House and Jail Bonds—
5s, July, $3,000.....1900-1902
($1,500 due yearly on July 1.)

Road and Bridge Bonds—
6s, Mar., $10,000.....Mar. 15, 1907
6s, Apr., 10,000.....Apr. 1, 1908
6s, ..., $20,000.....1912 to 1916
($4,000 due yearly on July 12.)
Bonded debt Feb. 1, 1899. $43,000

Sinking fund..... $7,919
Net debt Feb. 1, 1899... 35,080
Tax valuation, real.....2,309,495
Tax valuation, personal. 80,732
Total valuation 1898....2,390,226
Assessm't less than ½ actual value
Total tax rate(p. $1,000)'98.$22·00
Population in 1890 was.....1,219
Population in 1895 was.....2,211
Population in 1899 (est.).... 3,000

INTEREST on the 6s due in 1907 is payable in Minneapolis; on the 6s due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.

TAX FREE.—All bonds of this county are exempt from taxation.

LE SUEUR.—This city is in the county of the same name.

LOANS— *When Due.*

Water and Elec. Lt. Bonds—
5s, $18,000.....20 years.
Interest payable in New York, Chicago or St. Paul.

Bonded dbt. Jan.,'98 (abt.).$40,000
Assessed valuation 1897..379,596
Assessment about ⅓ actual value.
Total tax rate (per M.) '95..$37·00
Population in 1895 was.....2,007

LITTLE FALLS.—F. E. Hall, City Clerk.

County seat of Morrison County.

Bonded debt Nov. 25, '98 $25,000
Floating debt 12,000
Tax valuation 1898.....1,099,580

Real valuation (est.) ...$3,500,000
Population in 1890 was..... 2,354
Population in 1899 (est.).... 6,000

MANKATO.—{A. R. PFAU, Mayor. {H. W. BROWN, Recorder.

Mankato is situated in Blue Earth County.

LOANS— *When Due.*

Bridge Bonds—
5s, A&O, $8,000.....Oct. 1, 1899
5s, M&S, 7,000.....Mar. 1, 1910

Park Bonds—
6s, M&S, $15,000.....Sept. 1, 1907

Railroad Aid Bonds—
5s, J&J, $3,500.....Jan. 1, 1907

Refunding Bonds—
5s, M&N, $67,000.....Nov. 1, 1914

Sewer Bonds—
5s, M&S, $10,000.....Sept. 1, 1907

Water Works Bonds—
7½s, F&A, $15,000...Aug. 1, 1899
6s, J&J, 12,000...Jan. 1, 1900

Water Bonds—(Con.)
5s, M&N, $20,000...May 1, 1908
5s, M&N, 40,000...Nov. 1, 1909
Bonded debt Feb. 1, '99..$197,500
Water debt (included) ... 87,000
Floating debt 25,000
Total debt..... 322,500
Sinking fund..... 8,000
Net debt Feb. 1, 1899... $314,500
Tax valuation, real.....2,741,092
Tax valuation, personal. 794,155
Total valuation 1898.....3,535,247
Assessment 30 to 40% actual value.
Total tax (per $1,000) '98..$27·00
Population in 1898 (est.)...12,000
Population in 1895 was....10,173

INTEREST is payable in New York City and Mankato.

MILLE LACS CO.—County seat is Princeton.

LOANS.— *When Due.*

Railroad Bonds:
5s, July, $47,000.....July 1, 1906
Interest is payable in St. Paul.
Total debt (last returns). $66,280
Sinking fund..... 22,717
Net debt..... 43,563
Assessed valuation, real. 894,334

Assessed valuation, per'l. $234,405
Total valuation 1898.. 1,128,739
Assessment is ⅓ actual value.
Aver. tax rate (per M.) '98..$45·90
Average school tax.....15·00
Population in 1895 was.....5,129
Population in 1890 was.....2,845
Population in 1880 was.....1,501

MINNEAPOLIS.—{JAMES GRAY, Mayor. {JOSHUA ROGERS, Comptroller.

Minneapolis is situated in Hennepin County.

LOANS— *When Due.*

Fire Department—
4s, J&D, $15,000....June 13, 1920

General Purposes—
7s, J&J, $20,000.....July 1, 1902

City Hospital—
4s, J&J, $25,000...July 1, 1922
4s, J&J, 75,000...July 1, 1923

Railroad Aid Bonds—
7s, M&N, $125,000....Nov. 1, 1901

LOANS— *When Due.*

Bridge Bonds—
8s, M&N, $50,000.May 1, 1905
4½s, A&O, 76,000.Apr. 1, 1912
Subject to call after April, 1902
4s, J&J, $110,000.July 1, 1915
4s, F&A, 390,000.Feb. 15, 1917
4s, M&S, 30,000.Mar. 15, 1919

City Hall, etc.—
4½s, J&J, $250,000...July 1, 1917
4½s, J&J, 250,000...July 1, 1921
4½s, J&J, 50,000...Jan. 1, 1922
4s, J&J, 200,000...Jan. 1, 1920

Library Fund—
4½s, J&D, $60,000...Dec. 1, 1915
4s, J&D, 40,000...Dec. 15, 1916

Parks—
4½s, J&J, $200,000...July 1, 1913
4½s, J&J, 100,000..Jan. 1, 1914
4½s, J&J, 223,000..July 1, 1914
4s, M&N, 100,000..May 1, 1919
4s, M&N, 65,000...Nov. 1, 1919
4s, A&O, 40,000..Apr. 30, 1922
4s, J&J, 20,000..Jan. 1, 1924

Schools—
6s, J&J, $40,000...July 1, 1899
4s, J&J, 80,000...July 1, 1915
4s, A&O, 50,000...Oct. 15, 1917
4s, M&N, 125,000...May 15, 1919
4s, A&O, 75,000...Oct. 15, 1919
4s, J&J, 50,000...Jan. 15, 1920
4s, J&J, 100,000 ..July 1, 1925
4s, J&J, 100,000...July 1, 1926
4s, J&J, 200,000...Jan. 1, 1927

Sewers—
8s, J&J, $15,000...July 1, 1900
7s, J&J, 25,000...July 1, 1902
4½s, J&J, 50,000...July 1, 1906
4s, J&J, 90,000...Aug. 1, 1918

Reservoir Bonds—
4s, J&J, $200,000....Jan. 1, 1925

Permanent Improvements—
4½s, J&J, $40,000..July 1, 1908
4½s, A&O, 165,000..Apr. 1, 1912
Subject to call after Apr. 1, 1902
4½s, A&O, 134,000..Apr. 2, 1913
4½s, J&J, 45,000..July 2, 1913
4½s, M&S, 75,000..Mar. 15, 1914
4½s, M&N, 270,000..May 1, 1915
4s, J&J, 35,000..July 15, 1916
4s, A&O, 320,000...Apr. 1, 1917
4s, F&A, 100,000..Aug. 15, 1917
4s, J&D, 50,000..Dec. 1, 1917
4s, M&S, 170,000..Mar. 15, 1919
4s, M&N, 125,000..May 15, 1919
4s, J&D, 100,000..June 20, 1919
4s, J&J, 55,000..Jan. 15, 1920
4s, J&J, 187,000..July 1, 1922

Perm. Imp. Rev. Fund—
4½s, J&J, $245,000...July 1, 1921
4s, A&O, 150,000....Apr. 1, 1917
4s, F&A, 155,000....Aug. 1, 1918
4s, J&D, 50,000....Dec. 15, 1918
4s, F&A, 100,000....Feb. 1, 1919
4s, M&N, 50,000....May 15, 1919
4s, J&J, 50,000....Jan. 15, 1920
4s, J&J. 200,000....Nov. 1, 1920

Viaducts, etc.—
4½s, M&S, $100,000.Mar. 15, 1914

Waterworks—
8s, J&J, $25,000... July 1, 1900
7s, J&J, 40,000...July 1, 1902
4½s, J&J, 280,000...July 2, 1913
4½s, A&O, 125,000...Apr. 1, 1912
Subject to call after Apr. 1, 1902
4½s, M&N, 30,000...May 1, 1915
4s, J&J, 120,000...July 15, 1916
4s, A&O, 330,000...Apr. 1, 1917
4s, F&A, 170,000...Aug. 1, 1918
4s, J&J, 50,000...Jan. 15, 1920
4s, J&J, 200,000....Jan. 1, 1925
4s, J&J, 400,000....Jan. 1, 1927

PAR VALUE OF BONDS.—A few of the older bonds are of denominations other than $1,000. All late issues however (*i. e.* all bearing less than 5 per cent interest) are for $1,000 each.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, &c.

	Jan. 1, '99.	*Jan.* 1, '98.	*Jan.* 1, '97.	*Jan.* 1, '96.
Bonded debt.....	$8,315,000	$8,215,000	$7,840,000	$7,565,000
Sinking funds.....	1,659,255	1,393,245	1,342,907	1,211,526
Net debt.....	$6,655,745	$6,821,755	$6,497,093	$6,353,474
Water debt (incl.).....	$1,830,000	$1,830,000	$1,430,000	$1,230,000

SINKING FUND.—It is provided by the city's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in 1898 $188,225. The sinking fund is invested in city of Minneapolis 4 and 4½ per cent bonds.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 1898 were $202,080; current expenses for water works, $104,957.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about ½ of its actual value) tax rate and bonded debt have been as follows on December 31 of the years given:

Years.	*Tax Valuation.*	*Tax Rate, per $1,000.*	*Total Bonded Debt.*
1898.....	$107,227,385	$24 00	$8,315,000
1897.....	109,654,337	25 00	8,215,000
1896.....	109,316,247	23 25	7,840,000
1890.....	136,944,372	19 30	7,080,500
1885.....	77,468,267	19 60	2,461,000
1879.....	23,415,733	14 50	1,101,000

In 1898 the valuation of real estate was $88,257,832, and of personal property $19,115,074.

The tax rate in 1898 included city tax, $12 10; State tax, $3 03; county tax $2 87 and school tax $5 00. The total tax levy of 1898 was $2,466,227, of which $310,968 was for interest on debt and $120,499 for sinking fund.

POPULATION.—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066; in 1898 (estimated), 210,000.

MOORHEAD.—County seat of Clay County.

Bonded debt 1896.....$138,000
Water and light bds. (incl.) 68,000
Tax valuation 1897..... 783,302

Tax rate (per $1,000) '97...$45·33
Population in 1890 was.....3,290
Population in 1896 (est.).... 4,000

MORRISON CO.—Jos. L. Meyer, Treasurer.

County seat is Little Falls.

Bonded debt Mar. 24, '98.$120,000
Assessed valuation, real.2,430,529
Assessed valuation, per'l. 765,202
Total valuation 1898....3,195,731

Average tax (per M.) '98...$34·00
Population in 1895 was.....19,163
Population in 1890 was.....13,325
Population in 1898 (est.)...21,000

NEW ULM SCHOOL DISTRICT.—New Ulm is in Brown County.

LOANS— *When Due.*

Refunding Bonds—
5s, A&O, $20,000.....Oct. 1, 1904
Interest payable in New York.
Total debt Feb. 1, 1899....$20,000
Sinking fund..... 12,000

Net debt Feb. 1, 1899.... $8,000
Tax valuation 1898..... 803,761
Real valuation..... 4,100,000
Total tax (per $1,000) ' 8..$37·40
Population 1899 (est.).....5,000

ORTONVILLE.—Chas. H. Kieth, Recorder.

This city is the county seat of Bigstone County.

LOANS— *When Due.*

City Hall and Imp. Bonds—
7s, ..., $4,400..... ...

Water & Elec.-Light Bonds—
5s, semi-an., $15,000.....1918
Total debt Mar. 1, 1899...$19,400

Assessed valuation, real $173,405
Assessed valuation, per'l 51,328
Total valuation 1897. .. 224,733
Assessment about 40% actual val.
Population in 1890 was..... 768
Population in 1898 (est.)....1,500

OTTER TAIL CO.—Steve Butler, Treasurer.

County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.

LOANS— *When Due.*
Jail Bonds—
6s, M&N, $30,000.....May 1, 1905
Refunding Bonds—
5s, J&J, $200,000.....July 1, 1904
Interest payable in New York.
Total debt Mar. 1, 1898..$230,000

Tax valuation, real.....$4,377,338
Tax valuation, personal 1,369,615
Total valuation 1898... 5,746,953
Real valuation.....20,000,000
Average tax (p. $1,000)'98..$31·50
Population in 1890 was.....34,232
Population in 1895 was.....40,002

PIPESTONE.—A city in Pipestone County.

LOANS— *When Due.*
Railroad Aid—
7s, J&J, $5,000..... 1903
Water Works—
6s, J&J, $20,000..... 1908
Total debt Feb. 1, 1898...$25,000
School Dist. bonds (add'l).$40,000

Tax valuation, real..... $294,728
Tax valuation, personal. 166,073
Total valuation 1897.... 450,801
Tot. tax rate (per $1,000)'97.$44·00
Population in 1895 was.....1,668
Population 1890 was.....1,232

POLK COUNTY.—John Gleason, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt has been assumed by the new county.

LOANS— *When Due.*
County Bonds—
6s, ... $40,000..... 1908
Ditch Bonds—
5½s, July $36,000...July 15, 1907
5s, June, 15,000....June15, 1904
6s, June, 20,000....June 1, 1908
6s, July 1, 24,000...July 1, 1908
Funding Bonds—
7s, Jan., $15,000.....Jan. 2, 1902
6s, May, 40,000...May 14, 1913
5s, Mar., 20,000...Mar. 8, 1919
Road and Bridge Bonds—
6s, Apr., $2,500....Apr. 10, 1915

Road & Bridge Bonds—(Con.)—
6s, June, $8,000...June 1, 1915
6s, Sept., 3,000...Sept. 1, 1917
Total debt Feb. 1, 1898.. $139,500
Sinking fund..... 8,385
Net debt Feb. 1, 1898... 131,115
Tax valuation, real.....4,925,723
Tax valuation, personal.1,336,211
Total valuation 1898....6,261,934
Assessment about ⅓ actual value.
Aver. tax (per $1,000) '98..$36·30
Population in 1895 was....39,171
Population in 1890 was.....30,192
Population in 1898 (est.)...35,000

POPE COUNTY.—P. I. Ronning, Auditor.

County seat is Glenwood.

LOANS— *When Due.*
Railroad Bonds—
8s, July, $65,000.....July 1, 1906
Int. payable at St. Paul, Minn.
Total debt Feb. 8, 1898.. $65,000
Sinking fund..... 8,000
Net debt Feb. 8, 1898.... 57,000

Tax valuation, real.....$1,887,481
Tax valuation, personal 592,032
Total valuation 1898... 2,479,515
Assessment is ¼ actual value.
State & Co. tax (per M) '97..$10·80
Aver. tax rate (per M) '98.. 25·60
Population in 1895 was.....11,627

RAMSEY CO.—Wm. R. Johnson, Co. Auditor.

Ramsey County includes the City of St. Paul (which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest.

LOANS— *When Due.*
Bridge—
3½s, M&N.$18,000...May 1, 1909
4½s, F&A, 75,000...Aug. 1, 1917
Court House and City Hall—
5s, J&J, $50,000...Jan. 1, 1915
4½s, J&J, 100,000...Jan. 4, 1916
4½s, M&N,200,000...May 2, 1917
4½s, J&J, 150,000.....July 2, 1918
Funding Floating Debt—
4½s, M&N, $75,000..May 2, 1907
4s, M&S, 50,000..Mar. 1, 1915

LOANS— *When Due*
Refunding Bonds—
3½s, M&S, $50,000...Sept. 2, 1908
Renewal Bonds—
5s, A&O....$7,000....Apr. 1, 1901
5s, A&O.... 7,000....Apr. 1, 1902
5s, A&O....31,000....Apr. 1, 1903
Street Bonds—
..s, ... $2,460..... . Past due.
Total debt Jan. 1, 1899..$815,460

INTEREST is mostly payable in New York at the Nat. Park Bank

ASSESSED VALUATION in 1898 of real estate was $81,896,288; personal property, $15,518,941; total, equalized, $97,580,257. The tax rate per $1,000 in 1898 was: State tax, $3·03; county tax, $3·07.

POPULATION in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1898 (estimated), 175,000.

RED WING.—

Red Wing is situated in Goodhue County.

LOANS— *When Due.*
Bridge Bonds—
5s, J&J, $60,000.....July 1, 1902
($5,000 due yearly) to July 1, 1913
Minn. Cent. RR. Bonds—
6s, J&J, $15,000.....July 1, 1899
($5,000 due yearly) to July 1, 1901
R. W. & Iowa Ry. Bonds—
4s, Jan. 1, $18'000....Jan. 1, 1909
Water Works—
5s, J&J, $80,000.....July 1, 1902
($5,000 due yearly) to July 1, 1917
Interest payable at Red Wing.

Total debt Feb. 17, 1898.$178,000
Water debt (included)... 80,000
Sinking fund..... 8,000
Net debt..... 170,000
Tax valuation, real.....1,693,383
Tax valuation, personal. 610,153
Total valuation 1897....2,303,536
Assessment about ½ actual value.
City tax (per $1,000) 1895..$15·65
Population in 1896 about .. .7,600
Population in 1890 was.....6,294

The cost of the city's water works was $100,000. They are now self-supporting.

REDWOOD CO.—J. R. Lankerd, Treasurer.

County seat is Redwood Falls.

LOANS— *When Due.*
Jail Bonds—
5s, J&J, $11,000....$1,000 yearly.
Refunding Railroad Bonds—
4s, J&J, $32,000.....1900-1908
($3,000 yearly to 1904 inc., $4,000 to 1907 inc. and $5,000 1908.)
Int. is payable at St. Paul, Minn.

Total debt Jan. 1, 1899 . $43,070
Assessed valuation, real.4,192,716
Assessed valuat'n, pers'l 784,785
Total valuation 1898....4,977,501
Assessment is ½ actual value.
Aver. tax rate (per M) '98..$20 70
Population in 1895 was 13,632
Population in 1890 was.....9,386

REDWOOD FALLS.—

This is the county seat of Redwood County.

LOANS— *When Due.*
Refunding Bonds—
5s, ..., $10,000..... 1918
Water bonds..... $20,000
Total debt Jan. 1, 1899.... 30,000
Sinking fund..... 188

Tax valuation 1898.....$388,322
Real valuation (about)...1,250,000
Tax rate (per $1,000) 1898.$32·31
Population in 1890 was.... .1,238
Population in 1895 was.....1,589
Population in 1899 (est.).....1,700

ROCHESTER.—{B. W. EATON, Mayor. N. G. ROWLEY, Treasurer.

This is the county seat of Olmstead Co.

LOANS— *When Due.*
Refunding RR. Bonds—
5s, J&J, $20,000.....Jan. 1, 1913
Subject to call after Jan. 1, 1903

Total debt Sept. 1, 1898. $20,000
Tax valuation 1898.....$1,789,177
Assessment about ⅗ actual value.
Tax rate (per $1,000) '98.. $37·00
Population in 1898 (est.)....8,000
Population in 1890 was.....5,321

ROCK COUNTY.—C. S. Bruce, Auditor.

County seat is Luverne.

LOANS— *When Due.*
Court House and Jail Bonds—
4 9/10s, Aug., $5,000....Aug. 5, 1907
4 9/10s, Aug , 5,000....Aug. 5, 1909
4 9/10s, Aug., 5,000...Aug. 5, 1911
5s, Apr., 15,000...1913-'15-'17
($5,000 due each year on Apr. 20.)
Refunding Bonds—
5s, $20,000 .....July 1, 1908
Total debt Feb. 1, 1899....$60,000
Sinking fund 1,000

Net debt Feb. 1, 1899 .....$59,000
Assessed valuation, real 2,780,697
Assessed valuat'n, pers'l 473,252
Total valuation 1898 3,254,252
Assessment is ½ actual value.
State tax (per $1,000) 1898..$3·03
County tax (per $1,000) 1898 5·57
Population in 1895 was.....8,597
Population in 1890 was.....6,817
Population in 1898 (est.)...10,500

INTEREST on the 4 9/10 per cent bonds is payable at St. Paul; on the refunding bonds at the office of the County Treasurer, Luverne; on all others at New York.

ST. CLOUD.—

This city is located in Benton, Stearns and Sherburne counties.

LOANS— *When Due.*
Bridge Bonds—
5s, J&J, $80,000.....
Funding Bonds—
5½s, J&J, $10,000.....
5s, F&A, 15,000.....
Water Power Bonds—
6s, A&O, $100,000.....

Right of Way Bonds—
6s, July, $15,000.....
Bonded debt Jan. 1, '98. $220,000
Assessed valuation '97. 2,641,366
Assessment abt. 40% actual value.
Tax rate (per $1,000) 1898.$33·00
Population in 1890 was.... 7,686
Population in 1898 (est.)...10,000

FREE OF TAX.—Bonds of this city are tax exempt.

ST. JAMES.—{J. J. SCHUTZ, Mayor. M. J. ARMSTRONG, Treasurer.

St. James is in Watonwan County.

Bonded debt Mar., 1898...$30,000
The village has no floating debt.
Total valuation 1897.....$412,776
Assessment about ⅓ actual value.

Total tax (per $1,000) '97...$34·60
Population in 1895 was.....1,874
Population in 1890 was.....939
Population in 1898 (est.) .. .2,550

ST. LOUIS CO.—L H. Whipple, Treasurer.

County seat is Duluth.

LOANS— *When Due.*
Railroad Aid Bonds—
5s, Oct., $250,000.....1923
Refunding—
6s, J&J, $91,150.....1907
County bonds outstanding..$1,000
Road and Bridge Bonds—
5s, J&J, $40,000.....1908
4½s, J&J, 30,000.....1909
4½s, J&J, 50,000.....1910
4½s, J&J, 30,000....July 1, 1911
4s, J&J, 150,000.....1916

Bonded debt Feb. 1, '99 $642,150
Floating debt..... 50,000
Total debt..... 692,150
Sinking fund..... 81,781
Net debt Feb. 1, 1899... 610,369
Tax valuation, real.....37,980,227
Tax valuat'n, person'l. 4,738,704
Total valuation 1898...42,718,931
Assessment fr. 40 to 60% act. value
State and co. tax (per $1,000).$5·10
Population in 1890 was 44,862
Population in 1899 (est.) ...85,000

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{A. R. KIEFER, Mayor. J. J. McCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

LOANS— *When Due.*
Abutments—R.R. Crossings—
4½s, J&J, $50,000....Jan. 1, 1916
Alms and Work House—
5s, A&O, $25,000....Apr. 2, 1913
5s, M&S, 25,000....Mar. 1, 1914
4s, F&A, 30,000....Aug. 1, 1906
Board of Education—
5s, A&O, $50,000..Apr. 2, 1903
5s, M&N, 50,000..May 2, 1915
4½s, J&J, 50,000..July 1, 1902
4½s, F&A, 50,000..Feb. 1, 1916
4½s, M&N, 150,000..May 2, 1917
4½s, J&J, 150,000..July 2, 1918
4½s, M&N, 100,000..May 1, 1919
4s, J&J, 100,000..Jan. 15, 1920
Council Appropriations—
4½s, M&N, $1[illegible]0.May 2, 1917
Fire Department—
4½s, J&J, $50,000..Jan. 1, 1916
4½s, M&N, 100,000..May 2, 1917
Hospital—
4½s, M&N, $50,000..May 2, 1917
4½s, F&A, 50,000..Aug. 1, 1921
4s, F&A, 50,000..Aug. 1, 1919
Levee—
5s, A&O, $20,000..Apr. 2, 1903
4s, M&S, 45,000...May 1, 1920
Lake Como Bonds—
4½s, M&S, $25,000..Sept. 1, 1921
Parks—
7s, J&J, $100,000..July 1, 1903
5s, A&O, 25,000..Apr. 2, 1913
4½s, J&J, 25,000..Jan. 1, 1916
4½s, M&S, 225,000..Sept. 1, 1917
4s, M&N, 45,000..May 1, 1920
Railroad Aid—
6s, J&D, $100,000..Dec. 15, 1900
6s, A&O, 75,000..Apr. 1, 1904
5s, F&A, 45,000..Aug. 1, 1904
Refunding Bonds—
4s, M&N, $50,000..May 15, 1920
4s, M&S, 100,000..Mar. 1, 1907
4s, M&S, 50,000..Sept. 1, 1907
3½s, M&N, 260,000...Nov. 1, 1908
Redemption—
5s, A&O, $22,000..Apr. 1 1906
West St. Paul—
4s, M&N, $45,000.May 1, 1920

LOANS— *When Due*
Court House and City Hall—
5s, J&J, $50,000..Jan. 1, 1915
4½s, J&J, 100,000..Jan. 1, 1916
4½s, M&N, 200,000..May 2, 1917
4½s, J&J, 150,000..July 2, 1918
Bridge Loans—
5s, A&O, $5,000..Apr. 2, 1908
5s, M&N, 200,000..May 1, 1915
4½s, J&J, 100,000..July 1, 1916
4½s, M&N, 214,000..May 2, 1917
4½s, M&N, 50,000..Nov. 15, 1917
4½s, J&J, 300,000..July 2, 1918
4½s, F&A, 16,000..Aug. 1, 1918
4s, F&A, 5,000..Aug. 1, 1906
4s, J&D, 26,000..J'ne 1, 1907
4s, J&J, 34,000..July 1, 1919
4s, J&J, 250,000..Jan. 1, 1920
4s, M&N, 55,000..May 1, 1920
Sewerage—
7s, M&N, $50,000.Nov. 2, 1899
7s, M&N, 27,000.May 1, 1903
7s, M&S, 500.Sept. 1, 1903
7s, J&J, 4,000.Jan. 1, 1904
6s, M&N, 3,000.Nov. 1, 1904
5s, M&N, 9,600.May 1, 1905
5s, M&S, 95,000.Mar. 1, 1909
5s, A&O, 100,000.Apr. 2, 1908
5s, A&O, 200,000 Apr. 1, 1915
4½s, J&J, 100,000.July 1, 1916
4½s, M&N, 200,000.May 2, 1917
4½s, J&D, 200,000.Dec. 1, 1918
4s, F&A, 20,000.Aug. 1, 1906
4s, F&A, 250,000.Aug. 1, 1919
4s, M&N, 150,000 .May 1, 1920
Water—
5s, A&O, $500,000.Apr. 1, 1909
5s, F&A, 150,000.Aug. 1, 1913
5s, A&O, 100,000.Apr. 1, 1914
5s, A&O, 400,000.Apr. 1, 1915
4½s, M&N, 200,000.May 2, 1917
4½s, M&S, 300,000.Mar. 1, 1918
4½s, J&J, 100,000.Jan. 1, 1919
4½s, J&J, 160,000.Jan. 1, 1919
4½s, M&N, 100,000.May 1, 1919
4s, J&D, 350,000.June 1, 1912
4s, M&N, 100,000.May 1, 1920
Streets—
5s, A&O, $5,000.Apr. 1, 1909
5s, A&O, 40,000.Apr. 2, 1913
5s, F&A, 35,000.Aug. 1, 1913
4s, J&J, 25,000.Jan. 1, 1920

TAX LEVY CERTIFICATES (See CHRONICLE, V. 63, p. 847).

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Department funds.....	4	Var.	June, 1899	$701,500
do do	4	Var.	Nov., 1899	379,500

PAR VALUE.—The bonds are all, or nearly all, for $1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, Etc.—The following statement shows the total debt of the city and the sinking funds held against the same.

	Jan. 1, 1899.	Jan. 1, 1898.
Total bonded debt (including water bonds)...	$8,211,100	$8,324,600
Tax levy certificates of indebtedness.....	1,081,000	1,116,500
Total city debt	$9,292,100	$9,441,100
Less sinking funds.....	569,019	518,616
Net debt.....	$8,723,081	$8,922,484
Water debt included in the above total...	$2,460,000	$2,460,000

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost $6,478,751. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all the bonds, etc., issued for water purposes." The real estate held by the city is valued (in 1899) at $10,661,096, and personal property at $471,135.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax Rate per $1,000.	Total City Bonds. Dec. 31.
1898...	$78,523,015	$14,509,467	$93,032,482	$21·00	$8,211,100
1897...	79,265,736	14,631,830	93,897,566	21·40	8,324,600
1896...	79,065,041	14,042,700	93,107,741	21·40	8,332,100
1895...	109,494,303	13,149,400	122,643,703	20·30	8,332,100
1893...	109,710,896	16,904,398	126,615,294	20·00	8,442,100
1890...	106,204,133	16,895,335	122,000,000	20·00	7,579,965
1885...	50,512,212	14,291,946	64,804,158	19·50	3,815,640
1882...	30,000,000	10,026,777	40,026,777	21·00	1,959,910
1880...	.....	.....	27,955,387	18·00	.....

All the valuation figures are as reported after deducting exemptions.

POPULATION.—In 1890 population was 133,156; in 1880 it was 41,473; in 1870 it was 20,030; in 1898 (est.) 170,000.

ST. PETER.—{L. M. ERICKSON, Mayor. C. R. DAVIS, City Clerk.

A city in Nicollet County.

LOANS—	When Due.
REFUNDING BONDS—	
5½s, M&S, $5,000	Sept. 1, 1901
5½s, M&S, 5,000	Sept. 1, 1906
5½s, M&S, 5,000	Sept. 1, 1911
5s, M&S 7,000	Sept. 15, 1907
IMPROVEMENT BONDS—	
6s, Sept., $9,000	Sept. 1, 1903
6s, Sept., 9,000	Sept. 1, 1908

ELECTRIC-LIGHT BONDS—
6s, F&A, 3,000.....Aug. 1, 1899
Bonded debt Jan. 1, '98...$52,000
City has no floating debt.
Tax valuation, real.....443,922
Tax valuation, personal...281,084
Total valuation 1897.....725,006
Total tax (per $1,000) '97. 30·75
Population in 1895 was.....4,251
Population in 1890 was.....3,671

INTEREST on the improvement bonds is payable at the City Clerk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County.

The $75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

LOANS.—	When Due.
BRIDGE BONDS—	
6s, J&D, $75,000	1921
CITY HALL BONDS:	
6s, J&D, $10,000	June 1, 1914
6s, J&D, 5,000	Dec. 1, 1920
IMPROVEMENT BONDS:	
6s, J&D, $50,000	June 1, 1919
6s, M&S, $11,000	Sept. 15, 1922
EDUCATIONAL BONDS.	
6s, J&D, $20,000	June 1, 1914
6s, J&D, 1,000	Dec. 2, 1907
6s, M&S, 1,000	Sept. 15, 1914
6s, J&D, 3,000	Dec. 2, 1919

LOANS—	When Due.
FIRE DEPARTMENT BONDS:	
6s, J&D, $5,000	June 1, 1914
6s, M&S, 3,000	Sept. 15, 1917
6s, J&D, 3,000	June 1, 1920
6s, J&J, 3,000	Dec. 1, 1920
GENERAL BONDS—	
6s, J&D, $5,000	Dec. 2, 1907

Bonded debt, Feb. 1, '99..$195,000
Bridge b'ds int. (addit'al) 19,000
Assessed valuation 1898.1,028,479
Tax (per M.) 1897.$31·90 to $33·70
Population in 1895 was.....2,135
Population in 1890 was.....2,242

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STEVENS CO.—N. R. SPURR, Auditor.

County seat is Morris.

LOANS—	
L. F. & D. Ry. bonds.....	$50,000
Court-house bonds.....	30,000
Seed-grain bonds.	2,400
Warrant-, etc.....	542

Total debt Jan. 1, 1899.. $32,942
Tax valuation, real.....1,743,639
Tax valuation, personal. 483,879
Total valuation 1898....2,227,518
Population in 1895 was.....6,543

STILLWATER.—Stillwater is situated in Washington County.

LOANS—	When Due.
CURRENT FUND BONDS, 1882—	
5s, F&A, $20,000	Feb. 15, 1912
LEVEE BONDS, 1875—	
10s, Feb., $6,000	Feb. 1, 1900
REFUNDING BONDS, 1891—	
5s, J&J, $25,000	Jan. 1, 1921
PERMANENT IMPROVEMENT—	
5s, M&S, $50,000	Sept. 1, 1906
5s, M&S, 100,000	Sept. 1, 1911
5s, M&S, 50,000	Sept. 1, 1912
5s, A&O, 60,000	Oct. 1, 1917

PERMANENT IMPROVEM'T—(Con.
5s, J&J, $60,000.....July 1, 1921
City has no floating debt.
Bonded debt Jan. 1, 1899.$371,000
Tax valuation, real.....$2,976,712
Tax valuation, personal 1,056,954
Total valuation 1898.. 4,033,666
Assessment is 3-5 actual value.
Tot. tax (per $1,000) '98.....$3 ·00
Population in 1895 was.....12,004
Population in 1890 was.....11,260
Population 1896 (est.).....14,000

INTEREST on the levee bonds is payable by the Lumberman's Nat. Bank, Stillwater; on other bonds at Fifth Avenue Bank, New York.

TODD COUNTY.—

County seat is Long Prairie.

LOANS—	When Due.
COURT HOUSE—	
7s, J&J, $25,000	May 13, 1913

Total debt Feb. 15, 1898..$34,000
Tax valuation, real..... 2,210,169
Tax valuation, personal...570,685
Total valuation 1898...$2,780,854
Assessment about ⅔ actual value.
Aver. tax (per $1,000) '98..$27·20
Population in 1895 was.....17,674
Population in 1890 was.....12,930
Population in 1898(est.).....20,225

INTEREST on the railroad aid bonds is payable at First National Bank, St. Paul; on the court house bonds at National Park Bank, N. Y.

TRACY.—W. O. MUSSER, City Treasurer.

Tracy is in Lyon County.

Total debt Feb. 1, 1899....$45,000
Tax valuation 1898.....469,255
Assessment about ⅔ actual value.
Total tax (per $1,000) '98..$44·33
Population in 1895 was.....1,687
Population in 1899 (est.) 2,000

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County.

LOANS—	When Due.
WATER-WORKS BONDS—	
5½s ....., $12,000	1917
(Optional after 1900.)	

ELECTRIC-LIGHT BONDS—
4s, ..., $8,000.....1917
(Optional after 1900.)
Bonded debt Feb. 1, '99.. $20,000
Floating debt..... $5,000
Total debt Feb. 1, 1899.. 25,000
Tax valuation, real..... 204,698
Tax valuation, personal.. 144,177
Total valuation 1898..... 348,875
Assessment about ½ actual value.
Total tax (per $1,000) '98..$31·40
Population in 1890 was..... 895
Population in 1899 (est.).....1,700

WELLS.—H. W. BUSCHO, Recorder.

This village is in Faribault County.

LOANS—	When Due.
WATER & ELEC. LT. BONDS—	
6s, May 1, $10,000 (1,000 yearly.)	1906 to 1916
5s, Sept., $20,000	Sept. 1, 1914

Bonded debt Apr. 1, '98...$30,000
Floating debt..... 4,500
Total debt Apr. 1, 1898....$34,500
Tax valuation 1897..... 408,432
Assessment is ⅓ actual value.
Total tax (per $1,000) '97...$30·00
Population in 1895 was.....1,702
Population in 1890 was.....1,208
Population 1898.....2,300

INTEREST is payable at the Chemical National Bank, N. Y. City.

WINNEBAGO CITY—E. C. MOULTON, Cl'k.

This township is in Faribault county.

LOANS—	When Due.
RAILROAD-AID BONDS—	
7s, ..., $13,000	Dec., 1900
REFUNDING RR.-AID BONDS—	
5s, ..., $25,000	Jan., 1921
5s, ..., 10,000	July, 1918

Bonded debt Jan. 1, '99....$48,000
Assessed valuation, real ..495,619
Assessed valuation, per'l.. 87,657
Total valuation 1898.....583,276
Assessment about ½ actual value.
Population in 1890 was..... 486
Population in 1899 (est.)....2,700

WINONA.—{E. K. TARBELL, Mayor. L. D. FROST, City Recorder.

This city is the county seat of Winona County.

LOANS—	When Due.
FERRI ROAD & BRIDGE BONDS—	
5s, J&J, $23,500	Jan. 1, 1903
HIGH WAGON BRIDGE—	
5s, Jan. 1, $100,000 (Payable $10,000 yearly.)	Jan. 1, 1919
SEWER BONDS—	
5s, J&J, $19,000	July 1, 1917-'18
WINONA S. W. RY.—	
5s, J&J, $100,000 (Payable $10,000 yearly.)	Jan. 1, '08 to '17
WATER-WORKS BONDS—	
5s, J&J, $60,000	July 1, 1902

5s, J&J, $25,000.....July 1, 1919 (Payable $5,000 yearly.)
4½, J&J, $40,000.July 1, '04 to '11 (Payable $5,000 yearly.)
Bonded debt Feb. 1, '99. $367,500
Water debt (included)... 125,000
School bonds (additional) 87,000
Tax valuation, real.....5,205,726
Tax valuation, personal.1,529,123
Total valuation 1898....6,734,849
Assessment about 40 p. c. actual.
City tax (per $1,000) '98...$33·00
Population in 1890 was....18,208
Population in 1899 (est.)...24,090

INTEREST is payable at the Park National Bank, New York City.

WINONA COUNTY.—{GEO. F. CRISE, Treas. HERMAN WEIBEL, Aud'r.

County seat is Winona.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $20,000	July 1, 1899
($5,000 due yearly) to July 1, 1902	
4½s, J&J, $10,000	July 1, 1903

Total debt Feb. 1, 1899.. $30,000
Assessed valuation, real.9,754,535
Assessed valuat'n, pers.$2,307,959
Total valuation 1898...12,062,494
State tax (per $1,000).....$3·03
County tax (p. $1,000)..... 3·89
Population in 1895 was.....37,134
Population in 1898 (est)....40,000

INTEREST is payable at the National Park Bank, N. Y.

State of Iowa.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1838) -	July 3, 1838
Admitted as a State (Act August 4, 1846) - -	Dec. 28, 1846
Total Area of State (square miles) - - - - -	56,025
State Capital - - - - - - - - -	Des Moines
Governor (term expires Jan. 1900) - - -	Leslie M. Shaw
Secretary of State (1st Monday Jan. 1901) - -	G. L. Dobson
Treasurer (1st Monday Jan. 1901) - -	John Herriott
Auditor (1st Monday Jan. 1901) - -	F. F. Merriam

Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

TOTAL DEBT.—Iowa has a bonded debt of only $10,900, its 8 per cent bonds to the amount of $234,498 01 issued to the Permanent School Fund having been paid on April 19, 1892. On January 1, 1899, warrants to the amount of $400,012 (all of which are called for payment April 20, 1899,) were outstanding, and as an offset the State had cash on hand amounting to $181,798 and a claim on the United States Government for war expenses amounting to $129,703.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

	Lands. $	Personal Property. $	Railroads. $	Telephone & Telh. Cos. $	Total. $
1898....	411,723,421	88,084,509	44,606,000	.....	544,247,782
1897....	414,223,421	95,509,523	44,494,024	.....	554,226,968
1896....	413,970,588	96,765,620	44,532,125	706,315	555,974,848
1895....	413,970,588	100,493,479	44,521,225	665,532	559,650,824
1894....	408,053,626	106,865,954	45,063,782	659,984	557,072,750
1893....	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1890....	374,753,112	105,543,264	42,902,608	663,874	523,862,858
1885....	353,614,837	103,372,905	31,672,339	293,046	488,953,127
1880....	303,381,498	82,638,655	23,646,161	152,706	409,819,020
1875....	294,313,368	79,032,896	22,076,876	.....	395,423,140
1870....	222,561,061	71,971,191	.....	.....	294,532,252

TAX RATE.—The State tax (per $1,000) for 1898 was $3·20.

DEBT LIMITATION.—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work. But this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the

law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below.

ARTICLE 7, Section 1. [*Limitation of State indebtedness.*] The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

SECTION 2. [*Same.*] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assembly or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

SECTION 4. [*For what other purposes State may contract debt.*] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 5. [*Other debts to be authorized.*]—Except the debts hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at such election; and all money raised by authority of such law shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

ARTICLE VIII, Section 3. [*State not to be a stockholder.*]—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

ARTICLE VIII, Section 4. [*Corporation not to be a stockholder.*] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

ARTICLE XI, Section 3. [*To what amount county may become indebted.*] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

The above (section 3 of article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to the 5 per cent limit.

POPULATION OF STATE.—The population of Iowa has been as follows in the years named:

1895 2,058,069	1870.....1,194,020	1850.....192,214
1890 1,911,896	1860..... 674.913	1840..... 43,112
1880 1,624,615		

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

BOONE SCHOOL DISTRICT.—J. J. SNELL, Secretary.

This district is in Boone County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $27,000	July 1, 1905
5s, J&D, 13,000	Dec. 15, 1901
Bonds optional 5 years from date.	

Total debt Feb. 1, 1899 .. $43,700
Tax valuation 1898.....1,131,587
Real valuation (est.).....3,250,000
Population 1896.....8,965

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—Burlington is in Des Moines County.

LOANS—	When Due.
REFUNDING BONDS—	
5s, A&O, $140,000	Oct. 1, 1899
($20,000 due y'rly) to Oct. 1, 1905	
5s, A&O, $33,000	Oct. 1, 1907
4s, M&N, 50,000	June 1, 1906
Subject to call after 1901.	

LOANS—	When Due.
BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—	
6s, M&N, $164,000	Nov. 1, 1902

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on Sept. 1, 1897, was $263,000; floating debt, $54,550; total debt, $317,550; sinking fund, $26,812; net debt, $290,738 The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay $2,000 yearly to a sinking fund for their redemption.

EQUALIZED VALUATION in 1898 of real estate was $2,930,264; personal property, $966,838; total, $3,897,102; total tax rate (per $1,000) in 1898 was $70·00, including State tax, $3·30, county tax, $6·00; city tax, $37·00; school tax, $23·70. In the water district, which includes about one-half the city, the water tax (per $1,000) is $50·00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1898 (estimated), 27,000.

BURLINGTON INDEPENDENT SCHOOL DISTRICT.—H. A. KELLEY, Secretary.

LOANS—	When Due.
SCHOOL BONDS—	
5s, M&N, $8,000	July 1, 1906
Subject to call at any time.	
4½s, M&N, $16,000	July 1, 1907
Subject to call at any time.	
4s, M&N, $35,000	Sept. 30, 1907
Subject to call after 1902.	

Bonded debt Jan. 1, '99. $59,000
Tax valuation, real 2,930,264
Tax valuation, personal. 966,838
Total valuation 1898....3,897,102
School tax (per $1,000) '98.$23·70
Population in 1890 was.....22,565
Population in 1898 (est.)....27,000

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $45,000	Jan. 1, 1916
Interest payable at Atlantic.	

Bonded debt Jan., 1899. $45,000
Ass'd valuation, real....4,737,901
Ass'd valuation, pers'l... $868,930
Tax valuation 1898.....5,6 6,831
State and Co. tax (per M.)'98.$7·20
Population in 1890 was.....19,645
Population in 1899 (est.)...24,000

Real estate is assessed at one-third of its actual value and personal property at one quarter.

CEDAR RAPIDS.—JOHN M. REDMOND, Mayor. P. W. GIFFORD, City Auditor.

Cedar Rapids is situated in Linn County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, A&O, $4,000	Apr. 1, 1900
Subject to call at any time.	
6s, M&N, $2,000	May 1, 1900
Subject to call at any time.	
5s, F&A, $14,000	Feb. 1, 1901
Subject to call at any time.	
4s, J&J, $100,000	July 1, 1916
Redeemable in 1915	

Bonded debt Mar. 14,'98.$120,000
Floating debt..... 192,548
Total debt.....$312,548
Sinking fund, prop'ty, etc. 195,607
Net debt Mar. 14, 1898. 116,941
Tax valuation, State & county purposes 3,881,990
Total valuation 1897...13,518,226
Assessment for Co. about ⅓ and for city about actual value.
City & co. tax (per M.).'97..$43·50
Population in 1·95 was....22,555
Population in 1890 was....18,020
Population in 1897 (est.)...28,000

INTEREST on $100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.—All of the bonds issued by the city of Cedar Rapids are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. Scott, Treas.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, M&N $14,000	May 2, 1901
Subject to call at any time.	
5s, M&N, $10,000	May 1, 1904
4½s, J&D, 45,000	June 1, 1905
4½s, J&J, 5,000	July 1, 1905

LOANS—	When Due.
4s, J&J, 73,000	July 5, 1908
Subject to call after 1903.	

Total debt Feb. 16, 1899 $147,000
Tax valuation 1898.....3,978,015
Assessment about ¼ actual value.
School tax (per $1,000).... .$22·00
Population in 1898 (est.)... 25,000

INTEREST is payable at the Treasurer's office.

CHARLES CITY.—H. C. BALDWIN, Mayor. CARL MERCKEL, Treasurer.

Charles City is in Floyd County.

LOANS—	When Due.
REFUNDING WATER BONDS—	
4s, J&J, $19,000	July 1, 1918
(Subject to call after 1903.)	
WATER BONDS—	
5s, ..., $10,000	1907
Interest payable in Charles City.	

Total debt Feb. 15, 1899..$32,000
Tax valuation, real.....3[illegible],215
Tax valuation, personal...233,843
Total valuation 1898.....666,058
Assessment about ¼ actual value.
Total tax (per $1,000) '98. $80·00
Population in 1890 was.....2,802
Population 1896 (estimated.)5,000

CHEROKEE CO.—J. H. SHELDEN, Treasurer.

County seat is Cherokee. Bonds all optional.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
5s, A&O, $12,000	Apr. 1, 1901

Total debt Jan. 1, 1899.. $12,000
Ass'd valuation, real.....3,447,270
Ass'd valuation, pers'l... 731,962
Ass'd valuation, RR..... $282,386
Total valuation 1898....4,461,618
Assessment about ¼ actual value.
State and co. tax (per M.) '98. $7·80
Population in 1890 was.... 15,659
Population in 1897 (est.).. 18,000

CLINTON.—Clinton is in Clinton County.

Net debt (last returns).. $73,575
Tax valuation 1890.... 1,900,000
Tax rate (per $1,000)... 65·00
Population in 1890 was.....13,619
Population in 1897 (est.)...25,000

CLINTON SCHOOL DISTRICT.—

LOANS—	When Due.
BUILDING BONDS—	
5s, J&D, $10,000	
Subject to call at any time.	
REFUNDING BONDS—	
5s, J&D, $28,500	Dec. 1, 1903
5s, J&D, 10,000	June 1, 1905

REFUNDING BONDS—(Con.)	
4½s M&N, $50,000	May 1, 1906

Bonded debt Jan. 1, '98.. $98,500
Tax valuation 1896.....2,456,140
Assessment bet. ⅓&⅕ actual value.
Total tax (per $1,000).....$68·00
Population 1897 (est.).....18,000

OPTIONAL.—All refunding bonds are subject to call after five years from date of issue.

INTEREST on all bonds is payable in New York.

COUNCIL BLUFFS.—VICTOR JENNINGS, M'yor F. L. EVANS, Auditor.

Council Bluffs is in Pottawattamie County.

Regular Bonded Debt.

FIRE BONDS—		
7s, J&J, $8,000	July 1, 1901	
LOANS OF 1878 AND 1880—		
7s, J&J, $4,900	July 1, 1900	
REFUNDING 1883—		
6s, F&A, $18,500	Aug. 1, 1903	
Subject to call at any time.		
4½s, A&O, $30,000	Oct. 1, 1918	
Subject to call after 1903.		
Special bonds (all 10-20s).		
INTERSECTION IMP., 10 20s—		
6s, ..., $3,500	1906	
6s, ..., 16,000	1907	
6s, ..., 57,500	1908	
6s, —, $34,000	1909	
6s, —, 36,500	1910	
6s, —, 11,000	1911	
6s, —, 7,500	1912	
6s, —, 4,000	1913	
6s, —, 10,500	1914	
6s, —, 2,500	1915	
INTERSECTION IMPROV.—(5-20s.)		
4½s, —, $40,000	1915	
Special assessment bonds.		
6s, —, $26,300	1899	
6s, —, 7,400	1900	
6s, —, 7,700	1901	
6s, —, 3,300	1903	
6s, —, 200	1902 & 1904	

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—The subjoined statement shows Council Bluffs' total bonded municipal debt, the special debt

	March 1, 1899.	*March* 1, 1898.	*March* 1, 1897.
Total bonded debt under 5 p. c. limit.	$61,400	$101,400	$101,400
Special bonds	223,000	223,000	262,000
Special assessment bonds	44,900	74,100	101,500
Bonded debt	$329,300	$398,500	$464,900

The special assessment bonds are secured by property certificates issued and held in trust for bondholders.

In addition to the bonded debt the city had outstanding on March 1, 1899, general fund warrants to the amount of $141,056; water fund warrants to the amount of $76,875, and special fund warrants to the amount of $4,768. For the purpose of funding the warrants the City Council has authorized the issuance of $150,000 bonds. The issuance of these bonds has been prevented by litigation; and a decision recently handed down by Judge Towner declares that the general city bonds, and the intersection, sewer, grading and paving bonds constitute the indebtedness of the city; hence that the city is in excess of its debt limit. See CHRONICLE, March 25, 1899. A tax levy of $5·00 (per $1,000) is made each year for water purposes.

The sinking funds accumulated on the straight city bonds on March 1, 1899, amounted to $2,843, and on the inter-section improvement bonds to $24,748, and on the warrants $53,905, making a total of $81,496.

ASSESSED VALUATION.—The city's assessed valuation ("not more than 30 per cent of the actual value") has been as follows in the years named. Personal and railroad property is assessed every year, while real estate is assessed every two years only.

Years.	Real Estate.	Personal Property.	Railroads.	Total.
1898	$.....	$.....	$.....	$4,455,090
1897	.....	.....	.....	4,580,096
1896	.....	.....	.....	5,000,000
1894	.....	.....	.....	5,357,265
1890, (partly est.)	4,475,159	1,007,432	433,006	5,915,597
1881	2,266,802	659,406	149,325	3,075,535

TAX LEVY.—The total tax for 1898 (per $1,000) is $62·00.

POPULATION.—In 1890, 21,474; in 1880, 18,063; in 1895, 20,189.

COUNCIL BLUFFS SCHOOL DISTRICT.—T. C. DAWSON, Secretary.

This district is co-extensive with Kane Township and the city of Council Bluffs. [This district will sell May 1, $47,000 4 per cent bonds.]

LOANS— *When Due.*
FUNDING BONDS—
5s, $10,000.....Oct. 17, 1904
4½s, 40,000.....June 1, 1905
4½s, 25,000.....Mar. 15, 1907
4½s, 77,000.....June 1, 1907
SCHOOL-HOUSE BONDS—
4½s, $5,000.....May 1, 1906
4½s, 5,000 .....June 1, 1907
All bonds are subject to call.
Total debt Feb. 1, 1899..$162,000
Assessed valuation 1898.4,702,154
Real valuation (est.)..$18,000,000
Population 1898 (est.).....35,000

CRESTON.—SCOTT SKINNER, Mayor.

Creston is situated in Union County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, F&A, $17,000.....Apr. 1, 1917
Subject to call after Apr. 1, 1907
4½s, F&A, $12,000...Aug. 1, 1917
4s, ... 5,000... 1908
Subject to call after 1903.
4s, ... $7,000... 1908
Subject to call.
SCHOOL BONDS—
4½s, ..., $35,000.....
Street bonds (optional)....$10,000
Bonded debt Jan., 1898... 87,000
Floating debt..... 15,374
Total debt Feb.1, '99..... 102,374
Tax valuation, real..... 677,275
Tax valuation, personal. 237,251
Total valuation 1897.... 914,526
Assessment is ⅔ actual value.
Total tax (per $1,000) 1897.$74·00
Population in 1890 was.....7,200
Population in 1895 (est.).....6,851

INTEREST on the bonds is payable in Creston and in New York.

DAVENPORT.—{GEO. T. BAKER, Mayor. {A. J. SMITH, Clerk.

This city is in Scott County.

LOANS. *When Due.*
REFUNDING BONDS—
4½s, F&A, $275,000....1909-1910
IMPROV'T PAVING BONDS—
6s, J&J, $12,000.....1900
6s, J&J, 9,000.....1901
6s, J&J, 29,000.....1902
6s, A&O, 30,000.....1903
IMPROVT SEWER BONDS—
6s, var., $24,000.....1900
Total debt Feb. 1, 1899. $275,000
Improvem't bonds (ad.) 104,000
Assessed val'tion, real. 7,811,060
Ass'd valuation, pers'l. 6,312,780
Total valuation 1898...14,123,840
Assessment is ⅔ actual value.
City tax (per $1,000) '98....$14·50
Population in 1890 was....26,872
Population in 1880 was....21,831
Population in 1898 (est.)...38,000

INTEREST is payable at the Imp. & Traders' Nat. Bank, N. Y. City.

OPTIONAL—The special improvement bonds are subject to call.

TAX FREE All of the city's bonds are exempt from taxation.

DES MOINES.—{JOHN MAC VICAR, Mayor. {A. B. ELLIOTT, Treasurer.

Des Moines is situated in Polk County.

LOANS— *When Due.*
FUNDING BONDS—
4s, J&J, $323,000....July 1, 1915
4s, M&N, 300,000.....May 1, 1916
3½s, J&D., 60,000.....Dec., '05-'16
4s, M&N, 35,000.....May 1, 1917

LOANS— *When Due.*
REFUNDING BONDS—
4s, F&A, $88,000....Aug. 1, 1908
Subject to call at any time.
ANNEXED TOWN BONDS—
6s, ..., $2,000 .....

INTEREST is payable at City Treasury.

BONDED DEBT on Feb. 1, 1899, was $803,000; floating debt, $56,750; total debt, $864,750; sinking fund, $10,000; net debt, $854,750.

ASSESSED VALUATION.—The total assessed valuation for 1898 was $16,634,480 and the city tax rate (per $1,000) 1898 was $23·25. Real estate is assessed at 20 per cent of its actual value.

POPULATION.—The population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1899 (est.), 75,000.

DUBUQUE.—{C. H. BERG, Mayor. {F. B. HOFFMAN, Auditor.

Dubuque is situated in Dubuque County.

LOANS— *When Due.*
FUNDING BONDS—
4s, M&S, $300,000....Mar. 1, 1919
MISCELLANEOUS LOANS—
6s, ..., $1,545.....Feb. 1, 1904
REFUNDING BONDS—
4s, ..., $96,000....Feb. 1, 1916
4s, ..., 105,000....Apr. 1, 1916
4s, ..., 120,000....Jan. 1, 1917
4s, ..., 240,000....Feb. 1, 1917
4s, J&J, 34,132.....Jan. 1, 1919
4s, M&S, 63,900....Mar. 1, 1919
STOCKING BONDS—
5s, ..., $26,500....Dec. 1, 1911

STREET IMP. & PAV'G BONDS—
5s, M&S, $253,436.....
(Subject to call.)
Interest is payable by the City Treasurer and in New York.
Bonded debt Mar. 1, '99. $687,077
Floating debt..... 242,839
Total debt Mar. 1, 1899.. 929,916
Ass'd valuation, real. .16,011,503
Ass'd valuation, pers'l. 8,025,008
Total valuation 1898..24,036,511
Assessment about actual value.
Total tax rate (per M) '98...$11·00
Population in 1890 was.....30,311
Population in 1899 (est.)...45,000

TAX FREE.—All bonds are exempt from taxation by the city.

DUBUQUE CO.—F. N. SCHROEDER, Treasurer.

County seat is Dubuque.

LOANS— *When Due.*
COURT HOUSE BONDS—
4s, J&J, $125,000.....Jan. 1, 1916
Total debt Feb. 1, 1899.. $125,000
Ass'd valuation, real...10,796,430
Ass'd valuation, pers'l. 2,856,380
Total valuation 1898..$13,652,810
Assessment about ¼ actual value.
State & Co. tax (per M)'98..$25·00
Population in 1890 was.... 49,848
Population in 1895 was....60,117

EMMET COUNTY.—O. O. REFSELL, Treas.

County seat is Estherville.

LOANS— *When Due.*
FUNDING BONDS—
5s, A&O, $20,000....Apr. 2, 1904
Subject to call at any time.
REFUNDING BONDS—
5s, A&O, $5,000.....Oct. 1, 1912
Subject to call on 30 days' notice.
Interest is payable at Estherville.
Total debt Feb. 1, 1899.. $35,000
Sinking fund..... $10,000
Net debt Feb. 1, 1899.... 25,000
Assessed valuation, real.1,669,002
Assessed valuation, per'l 247,035
Total valuation 1898 1,916,037
Assessment is ¼ actual value.
Total tax (per $1,000) '98...$39·30
Population in 1890 was.....4,274
Population in 1895 was.....7,611

FORT DODGE.—S. J. BENNETT, Mayor.

This city is in Webster County.

LOANS— *When Due.*
WATER WORKS BONDS—
5s, J&J, $16,000.....1914
Subject to call 1904.
REFUNDING BONDS—
4s, M&S, $36,000.....Mar. 1, 1918
Optional after 1908.
Bonded debt Mar. 1, 1898..$52,000
Floating debt..... 23,212
Total debt Mar. 1, 1898... 75,212
Tax valuation, real.....$1,008,040
Tax valuation, pers'l... 316,486
Assessed valuation, RR. 32,670
Total valuation 1897... 1,357,196
Total valuation 1897....1,387,000
Assessment is ¼ actual value.
Total tax (per $1,000) '97...$51·00
Population in 1890 was.....4,871
Population in 1880 was.....3,586
Population '98 (estimated) 10,500

FORT MADISON.—CHAS. H. PETERS, Chairman Finance Committee.

County seat of Lee County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $120,000..July 1, 1917
Subject to call after 1902.
4s, ..., $35,000.....
Total bonded debt 1898. $120,000
Assessed val'tion 1897. 1,750,000
Real valuation (est.)... 7,500,000
Population in 1890 was.....7,901
Population in 1897 (est.)...11,000

HAMBURG.—{W. B. HOUTS, Mayor. {J. C. PARKHURST, City Clerk.

Hamburg is in Fremont County.

LOANS— *When Due.*
CITY HALL BONDS—
5s, A&O, $5,466..... 1915
WATER WORKS BONDS—
5s, J&D, $13,500..... 1905
Bonded debt Feb. 1, '99. $18,966
Tax valuation, real..... $232,501
Tax valuation, personal. 118,547
Total valuation 1898 ... 351,348
Population in 1890 was.....1,634
Population 1899 (estimated).2,500

HAMPTON, INDEPENDENT SCHOOL DISTRICT OF.—

LOANS— *When Due.*
5s, J&D, $7,000..... .....
5s, M&N, 11,000.... .. ..
Total debt Feb., 1898.....$18,000
Tax valuation, real.....226,086
Tax valuation, personal. $145,016
Total valuation, 1895.... 371,102
Assessment about ¼ actual value.
Total tax (per $1,000) '94. 75·75
Population 1897 (est.).....3,000

IOWA CITY.—G. W. KOONTZ, Treasurer.

Iowa City is in Johnson County.

LOANS— *When Due.*
FUNDING BONDS—
4½s, ... $5,000.....1901 to 1905
$1,000 due 5 early.
4½s, ...$12,000 .....1908-'09-'10
($4,000 due yearly.)
SPECIAL ASSESSMENT BONDS—
Macadam Bonds.
5s, ... $6,675 .....Oct. 1, 1899
Paving Bonds.
6s, ... $8,590.....1899 to 1904
6s, ... 15,774 .....1902 to 1904
..... 6,000 .....
Sewer Bonds.
6s, ... $2,304 .....1899 to 1904
5s, ... 2,000 .....May 1, 1901
Interest payable in Iowa City.

LOANS— *When Due*
REFUNDING BONDS—
4½s, J&D, $40,000 ..June 1, 1917
(Opt. $1,000 each year on June 1.)
Bonded debt Feb. 15, '98..$52,000
Floating debt..... 6,675
Total debt Feb. 15, 1898.. 58,675
Special ass't b'ds (not incl.) 35,349
Cash on hand..... 16,000
Tax valuation 1897.....2,316,250
Assessm't is 50 p.c. actual value.
Total tax (per $1,000) 1897.$45·20
Population 1890 was.....7,016
Population in 1897 (est.) ...10,000

TAX FREE.—All bonds issued by this city are exempt from taxation.

JEFFERSON COUNTY.—DAVID HOPKINS, County Treasurer.

Fairfield is the county seat.

LOANS— *When Due.*
COURT-HOUSE BONDS—
6s, ..., $19,500 .....
POOR-HOUSE BONDS—
5½s, ..., $14,500 .....
Bonded debt Dec. 1, 1898..$34,000
Asses'd valuation, real.$3,617,678
Asses'd valuation, per'l. 1,310,050
Total valuation 1898... 4,927,728
Assessment about ⅓ actual value.
Population in 1890 was....15,184

KEOKUK.—{JOS. L. ROOT, Mayor. {W. L. JOHNSTON, Clerk.

Keokuk is in Lee County. Its debt, which amounted to over $600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), is now $261,500, and being reduced at the rate of $4,500 per annum.

LOANS— *When Due.*
GRADUATED BONDS—
5s, A. & O., $61,500...Part yearly
REFUNDING BONDS:
5s, J. & J., $100,000...Jan. 1, 1906
5s, J. & J.. 100,000...July 1, 1914
Bonded debt Feb.17,'99 $261,500
City has no floating debt.
Assessed valuation, real.4,000,000
Assessed valuation, per'l. $800,000
Total valuation 1898....4,800,000
Assessment abt. 2-5 actual value.
State, Co. and school tax (per $1,000) 1898.....$31·30
City tax rate (p.$1,000) '98. 16·50
Population in 1890 was.... 14,101
Population in 1899 (est.).. 19,000

INTEREST is payable in New York City.

DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

KNOXVILLE SCHOOL DISTRICT.—

T. G. GILSON, Secretary. This district is in Marion County.

Bonded debt Feb. 1, '99...$27,000
Assessed valuation 1898..710,000
Assessment about ¼ actual value.
School tax (per $1,000).....$20·00
City tax (per $1,000)..... 18·00
Population in 1898 was.....3,500

LEE COUNTY.—WM. F. KIEL, Treasurer.

County seat is Fort Madison.

LOANS— *When Due.*
COMPROMISE BONDS—
4½s, A&O, $621,000..Mar. 1, 1915
Subject to call after Mar. 1, 1900
Total debt Jan. 1, 1899...$621,000
Sinking fund..... 21,600
Net debt Jan. 1, 1899.... 599,400
Assessed valuat'n, real.$8,262,910
Assess. valuat'n, pers'l. 1,449,920
Total valuation 1898... 9,712,830
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$20·00
Population 1890 was.....37,715
Population in 1899 was 40,000

MARION INDEPENDENT SCHOOL DISTRICT—LINN COUNTY.—

Includes City of Marion and surrounding territory.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, M&S, $25,000.Sept. 30, 1907
Optional after Sept. 30, 1902
Int. payable at 1st Nat'l Bk., Chic.
Total debt Feb. 1, 1899. $26,500
Assessed valuation 1897 656,471
Real valuation.....2,000,000
Population 1897 (est.).....5,000

MARSHALLTOWN.—{F. G. PIERCE, Mayor. J. G. TROTTER, Clerk.

This city is situated in Marshall County.

LOANS— *When Due.*
FUNDING BONDS—
7s, J&J, $8,000.....Jan. 1, 1900
5s, M&N, 13,000.....May 24, 1906
Subject to call.
5s, M&N, 13,500.....May 24, 1912
WATER-WORKS REF'D'G BONDS—
4½s, J&J, $37,000....July 1, 1916

Total debt Mar. 1, 1898....$71,500
Tax valuation, real..... 1,260,000
Tax valuation, personal 400,000
Total valua'n 1896(abt) 1,660,000
Assessment is ¼ actual value.
Total tax (per $1,000) '96. $56·50
Population 1890..... 8,914
Population 1895 10,025

INTEREST on the funding bonds due in 1906 is payable at Marshalltown; on all other bonds at New York City.

MASON CITY.—Mason City is situated in Cerro Gordo Co

LOANS— *When Due.*
WATER BONDS—
6s, A&O, $26,000.....June 1, 1905
Subject to call.
Total debt Jan. 1, 1899.. $34,000

Sinking fund..... $6,500
Net debt Jan. 1, 1899.... 27,500
Total valuation 1897....1,080,463
Population in 1890 was.....4,007
Population in 1898 (est.).....7,500

INTEREST is payable at the Chemical National Bank, New York.

MITCHELL CO.—AMOS. H. GOLBERG, Auditor.

Osage is the county seat.

LOANS— *When Due*
BRIDGE BONDS—
4s, M&N, $27,500....Nov. 1, 1908
(Subject to call at any time)
Bonded debt Nov. 1, 1898.$27,500
Floating debt 5,800

Total debt Nov. 1, 1898. $33,300
Assessed valuation '98..3,706,409
Assessm't about 25% actual value.
State & Co. tax (per M) '98.$13·00
Population in 1890 was....13,299
Population in 1898 (est.)...15,000

INTEREST payable at office of County Treasurer.

MONROE CO.—A. C. PABST, Treasurer.

Albia is the county seat.

LOANS— *When Due.*
4s, M&S, $26,000.. Sept. 15, 1901
to Sept. 15, 1907
($2,000 in 1901 and $4,000 yearly.)
Bonded debt Sept. 20, '98. $36,000

Assessed valuation '97.$3,572,012
Assessment about ¼ actual value.
Population in 1890 was.....13,666
Population 1898 (est.(.....17,000

INTEREST is payable at office of County Treasurer.

MUSCATINE.—Muscatine is situated in Muscatine County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, A&O., $292,500... 1899-1919
($7,500 due semi an Ap.1 & Oct.1)
Interest is paid in New York.
Bonded debt Jan. 1, '98. $337,600
Sinking fund..... 37,500
Net debt Jan. 1, 1898.... 300,000

Tax valuation, real.....$2,187,120
Tax valuation, personal. 970,160
Total valuation, 1896...3,201,850
Assessment about ⅓ actual value.
Total tax (per $1,000), '96..$50·00
City tax (per $1,000)..... 25·00
Population in 1890 was.... 11,454
Population in 1895 was....12,689

O'BRIEN COUNTY.—P. A. EDINGTON, Treas.

County seat is Pringhar.

LOANS— *When Due.*
REFUNDING BONDS—
4s, M&S, $110,000..Sept. 15, 1913
Subject to call after 5 years.
Interest payable at County Treas.
Total debt Jan. 1, 1899.. $110,000
Assessed valuat'n, real..3,027,310

Assessed valuat'n, pers'l $576,261
Assessed valuation RR.. 419,411
Total valuation 1898....4,022,882
Assessm't not over ⅓ actual value.
State & Co. tax (per M.)'98. $68·00
Population in 1890 was.... 13,060
Population in 1895 was 15,609

TAX FREE.—The county's bonds are exempt from taxation.

OTTUMWA.—{T. J. PHILLIPS, Mayor. W. A. STEVENS, Auditor.

Ottumwa is in Wapello County.

LOANS— *When Due.*
FUNDING BONDS—1897—
4½s, ..., $35,000....Mch. 1, 1917
Optional after 1912.
PAVING BONDS—
6s, J&D, $22,600.....Dec. 1, 1900
RAILROAD AID BONDS—
4s, A&O, $15,000.....1899-1903
($3,000 due yearly on Oct. 5.)
4s, F&A, $34,000....Feb. 10, 1906

REFUNDING BONDS—(1897)—
4½s, ..., $30,000....Mar. 1, 1917
Optional after 1912.
Bonded debt Apr. 1, '98...$174,467
Floating debt..... 2,225
Total debt Apr. 1, '98.. .. 176,692
Tax valuation 1897.....3,730,750
Assessment about ⅗ actual value.
Total tax (per $1,000) '97...$50·00
Population 1890..... 14,001
Population 1898 (est.).....20,000

The street paving bonds mentioned above are a special lien against abutting property.

OPTIONAL—All bonds are optional after five years from date.

INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the First National Bank Chicago, Ill.; on the paving 6s of 1899 at the National Park Bank, New York City.

POTTAWATTAMIE CO.—WM. ARND, Treas.

County seat is Council Bluffs

LOANS— *When Due.*
REFUNDING BONDS—
4½s, M&N, $30,000..1901-'02-'03
$10,000 yearly on May 1.
4½s, M&N, $40,000.....1904-'05
$20,000 yearly on May 1.
Bonded debt Feb. 1, 1899.. $70,000

Assessed valuat'n, real.$9,885,003
Assessed val., personal. 1,826,824
Assessed val., railroads 1,424,026
Total valuation 1898...13,135,853
Assessment is ⅓ actual value.
Total tax (per $1,000) '98..$15·75
Population 1898 (est.).....45,000

RED OAK.—Red Oak is situated in Montgomery County.

LOANS— *When Due.*
HIGH SCHOOL DISTRICT BONDS—
4½s, ..., $15,000.....1908
$5,000 optional any time.
$10,000 optional after 1903.
REFUNDING SCH. DIST. BONDS—
4s, ..., $17,000 1908
Subject to call 1903.
WATER WORKS BONDS—
5s, J&J, $14,000.....Jan. 1, 1914
Subject to call after Jan. 1, 1904

LOANS— *When Due.*
REFUNDING BONDS—
4½s, J&D, $16,000.....
Total debt June 15, 1898. $30,000
Total valuation 1898. 697,179
Assessment is ⅓ actual value.
Total tax (per $1,000).. . $56·20
Population in 1890 was.....3,321
Population in 1898 (est.).....5,000

INTEREST on the bonds due in 1914 is payable by N. W. Harris & Co., N.Y.; on the $16,000 ref'ding bonds by the First Nat. B'k, Chicago.

SHELDON SCHOOL DIST.—O'Brien County.

LOANS— *When due.*
BUILDING BONDS—
5s, A&O, $24,000.....10 years
Subject to call.
Total debt Feb. 1, 1899....$24,000

Tax valuation 1896 abt..$400,000
Assessment is ⅕ actual value.
Total tax (per $1,000).....$68·00
Population 1896 (estimated) 3,000

INTEREST is payable at the American Exch. National Bank, N. Y.

SIOUX CITY.—{J. H. QUICK, Mayor. JOHN HITTLE, Treasurer.

Sioux City is situated in Woodbury County. The city has practically concluded arrangements for the funding of $325,000 warrants.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ... $95,000....May 1, 1906
Subject to call at any time.
5s. ..... 125,000....Nov. 1, 1915
4½s, ... 375,000....May 1, 1906
($25,000 yearly) to 1920

4½s, ... $40,100.....1916
Subject to call after 1906.
4½s, ... 159,900.....1920
IMPROVEMENT BONDS—
6s, ... $46,000..... ....

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)

LIBRARY BONDS—
6s, ..., $80,000.....July 1, 1901
Subject to call $20,000 yearly.
POLICE STATION MORTGAGE—
7s, ..., $25,000.....May 1, 1902

WATER BONDS—
6s, ..., $69,000.....May 1, 1904
Subject to call in part.

INTEREST is payable in New York by the Chemical National Bank.

TOTAL DEBT.—The city's bonded debt on Feb. 1, 1897, was $841,000; water debt (included), $383,000.

ASSESSED VALUATION in 1896 of real estate was $10,440,816; personal property, $1,662,523; total, $12,103,339. Property is assessed at 33 per cent of its actual value. In 1898 the total tax rate (per $1,000) was $65·00.

POPULATION.—In 1890 it was 37,806; in 1899 (estimated) 42,000.

SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—R. M. DOTT, Secretary.

Total debt Feb. 1, 1899.. $342,000
Assessed valuat'n 1898.5,910,98·
Assessment about ½ actual value.

School tax (per $1,000) '98 $12·20
Population in 1899 (est.)...40,000

WAPELLO CO.—JOHN H. SPRY, Treasurer.

County seat is Ottumwa.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $45,000.....July 1, 1899
($15,000 due y'rly) to July 1, 1901
REFUNDING BONDS—
4½s, A&O, $62,000. Party'rly Oct. 1.
$12,000 in 1899, $10,000 in 1900,
(and $20,000 in 1901 and 1902.)
FUNDING BONDS—
4½s, ... $20,000...1904 to 1907
($5,000 yearly on Oct. 1.)
4½s, ... $14,000.....1908-1909
($7,000 yearly on Oct. 1.)

Bonded debt..... $141,000
Floating debt..... 5,000
Total debt Jan. 1, 1899.. 146,000
Tax valuation, real.....6,856,081
Tax valuation, pers'al.. 916,959
Total valuation 1898.....7,773,040
Assessment about ⅓ actual value.
State tax (per $1,000) 1898..$3·20
County tax (per $1,000) '98.. 4·00
Population in 1890 was.....30,426
Population in 1899 (est.) ...33,500

WATERLOO.—{J. M. GROAT, Mayor. H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.

LOANS— *When Due.*
FUNDING & REFUNDING BONDS—
4½s, ..., $59,000.... May 1, 1917
Subject to call after 1902-'07 '12.
Interest at Nat. Park Bank, N.Y.C.
Bonded debt Aug. 20, '98. $59,000
Floating debt..... 2,000

Total debt Aug. 20, '98.. $61,000
Tax valuation, real.....1,525,544
Tax valua'n, personal.... 649,142
Total valuation, 1898...2,174,686
Assess't is about ¼ actual value.
Tot. tax (p. $1,000), '98.....$45·15
Popula'n in 1897 (est.).....10,000

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS— *When Due.*
ELECTRIC LIGHT BONDS—
6s, J&D, $10,000 .....
CONSOLIDATED AND FUNDING BONDS—
6s, J&D, $13,000..... ..
5s, M&N, 15,000.....Nov. 1, 1912
Interest payable in N. Y. City.
Bonded debt Jan. 1, '99...$38,000

Floating debt..... $2,000
Total debt..... 40,000
Sinking fund assets..... 700
Net debt Jan. 1, 1899..... 39,300
Assessed valuation 1897..842,000
Assessment about ⅓ actual value
Total tax (per $1,000) '97..$56·33
Population 1890..... 2,829
Population 1899 (est.).... 6,000

WEBSTER CO.—J. F. FORD, Auditor.

County seat is Fort Dodge.

Bond'd debt Jan. 1, 1899..$42,000
County has no floating debt.
Assessed valuati'n, real$4,964,181
Assessed val., person'l. 993,041
Assessed val., railroads 735,957

Total valuation 1898...$6,693,179
Assessment is ¼ actual value.
State & Co. tax (per M), '98.$14·50
Population in 1890 was.....21,582
Population 1898 (est.).....30,000

WOODBURY CO.—J. A. MAGOUN, JR., Treas.

County seat is Sioux City.

LOANS— *When Due.*
FUNDING BONDS—
5s, ...$38,000..July 1, 1901
4½s, J & D, 238,000...June 15, '05
4½s,.....65,000 .July 1, 1906
4½s,.....125,000..July 1, 1908
Bonded debt Jan. 1, '99...$466,000
Floating debt 176,013
Total debt Jan. 1, 1899.... 642,013
Sinking fund..... 41,540

Net debt Jan. 1, 1899... $600,742
Assessed valuat'n, real. 8,251,764
Assessed val., personal. 1,796,063
Assessed val., railroads. 590,677
Total valuation 1898..10,638,504
Assessment is ¼ actual value.
State & Co. tax (per M), '98..$14·80
Population 1890 was.....55,632
Population 1880 was.....14,996
Population 1899 (est.).....60,000

INTEREST is payable at the office of the County Treasurer.

State of Missouri.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 4, 1812) - Dec. 7, 1812
Admitted as a State (Act March 6, 1820) - Aug. 10, 1821
Total area of State (square miles) - - - - - 69,415
State Capital, - - - - - - - - - Jefferson City
Governor (term expires Jan., 1901), - - Lon. V. Stephens
Sec'y of State (term expires Jan., 1901), Alex. A. Lesueur
Treasurer (term expires Jan., 1901), - - Frank L. Pitts
Auditor (term expires Jan,. 1901) - - James M. Seibert

Legislature meets biennially in odd years on the first Wednesday after the first Monday of January, and there is no limit to length of sessions; but after the first seventy days members can draw only a dollar a day for their services, except every

tenth year, when the statutes are revised, at which session members are allowed $5·00 per day for 120 days. The next session of this kind will be held in 1899.

HISTORY OF DEBT.—Additional city and town debt statements compel us to omit the interesting details of Missouri's eventful history in debt making and debt paying. All that matter, however, will be found on page 111 of the STATE AND CITY SUPPLEMENT for April, 1893. The details of the debt on Jan 1, 1899, were as follows:

LOANS—	When Due.	Cert's of indebt. to State fund—		
STATE FUNDING 5-20s—		SCHOOL FUND:		
3½s, J&J, $5,000	July 1, 1907	6 p. c., July 1,	$2,909,000..	1911
Subject to call at any time.		5 p. c., semi-an.,	249,000..	.....
3½s, J&J, $700,000	Oct. 1, 1907	Total	3,138,000..	
Subject to call at any time.		SEMINARY FUND:		
3½s, J&J, $2,937,000	Jan. 1, 1908	6 p. c., Jan. 1,	$122,000....	1911
Subject to call at any time.		5 p. c., J&J,	463,881....	.....
		5 p. c., J&J,	646,958....	1941
		Total	$1,235,839	

PAR VALUE OF BONDS.—The bonds are for $1,000 each.

INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. City.

TOTAL DEBT, ETC.—The subjoined statement shows Missouri's total debt on dates named.

	Jan. 1, 1899.	Apr. 1, 1898.	Jan., 1897.
Total bonded debt	$3,642,000	$4,200,000	$5,000,000
School & sem'ry certific's	4,393,839	4,369,839	4,369,839
Total debt	$8,035,839	$8,569,839	$9,369,839

Under a provision of the State Constitution at least $250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was $36,094,908.

ASSESSED VALUATION.—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1898 to $55,125,824.

Years.	Assessed Valuation	Tax Rate.	Years.	Assessed Valuation.	Tax Rate
1898	$971,935,839	$2·50	1889	$756,283,894	$3·00
1897	976,754,152	2·50	1888	738,421,083	4·00
1896	952,576,356	2·50	1885	684,446,002	4·00
1895	938,202,003	2·50	1880	532,692,043	4·00
1894	931,853,800	2·50	1875	556,444,456	4·50
1893	861,426,560	2·50	1870	559,082,559	5·00
1892	853,754,205	2·50	1865	262,354,932	....
1891	826,141,721	3·00	1863	198,602,216	....
1890	805,668,844	3·00	1860	296,552,806	....

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific They are found in article 6, sections 44, 45 and 46, which we subjoin.

ARTICLE 6, Section 44. *(General Assembly not to contract debts except as herein.)* The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:

First, In renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second, on the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of two hundred and fifty thousand dollars for any one year, to be paid in not more than two years from and after its creation.

Third, on the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the act for at least three months before such election, the act thus ratified shall be irrepealable until the debt thereby incurred shall be paid, principal and interest.

SECTION 45. *(State's credit not to be loaned.)* The General Assembly shall have no power to give or to lend, or to authorize the giving or lending of the credit of the State in aid of or to any person, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

SECTION 46. *(Public money, grant of prohibited.)* The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever. *Provided*, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

SECOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. There are three—section 47 in article 6, section 6 in article 9 and section 12 in article 10. We give them complete below.

ARTICLE 6, Section 47. *(Municipalities, loaning credit of.)* The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. *(Municipalities not to subscribe to capital stock of corporations.)* No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: *Provided, however*, That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. *(Municipal indebtedness, limit of.)* No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: *Provided*, That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. *And provided further*, That any county, city, town, township, school district, or other political corporation or sub-division of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, *except* that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.—The population of Missouri has been as follows in the years named.

1890	2,679,184	1860	1,182,012	1830	140,455
1880	2,168,380	1850	682,044	1820	66,557
1870	1,721,295	1840	383,702	1810	19,783

The proportion of the colored population was 6·70 per cent in 1880 and 5·75 per cent in 1890. In number blacks were 90,040 in 1850; 118,503 in 1860; 118,071 in 1870; 145,350 in 1880, and 154,131 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSOURI.

NOTE.—*For reports not given in alphabetical order among the following see "Additional Statements" at end of this State*

The American Exchange National Bank has been appointed the State's fiscal agents in New York City.

ADAIR COUNTY.—W. R. HALLOWAY, Co. Clerk.

County seat is Kirksville.

LOANS—	When Due.		
COURT HOUSE & JAIL BONDS—		Total debt July 1, 1898	$60,500
5s, $50,000	1902	Tax valuation 189·	5,388,552
REFUNDING BONDS—		Assessment is ½ actual value.	
5s, A&O, $10,500	Apr. 3, 1913	State & Co. tax (per M.) '97	$9·50
Subject to call at any time.		Population in 1890 was	17,417
Interest payable by St. L. Nat. Bk.		Population in 1880 was	15,190
		Population in 1894 (est.)	21,000

BENTON CO.—W. L. MORGAN, Co. Clerk.

County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of $1·00 per $1,000 on the assessed valuation.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation RR., etc.	$101,665
5s, Feb., $287,500	July 1, 1912	Total valuation 1898	3,463,874
Subject to call after July 1, 1902		Assessment is ⅔ actual value.	
Total debt July 1, 1898	$287,500	Total tax (per $1,000) '97	$18·40
Tax valuation, real	2,221,521	Population 1890 was	14,973
Tax valuation, pers'l	1,140,688	Population 1896 (est.)	18,500

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

LOANS—	When Due.		
REFUNDING BONDS—		Bonded debt Jan., 1899	$35,000
5s, $35,000	1900-'15	Taxable wealth 1896	300,000
		Population in 1890 was	1,357

BLUE.—THOS. F. BRADY, County Treasurer.

This township is in Jackson County.

LOANS—	When Due.		
RR. AID $1,000 BONDS—		Total debt July 1, 1898	$100,000
7s, J&J, $100,000	July 1, 1903	Tax valuation 1898	4,917,997
		Population in 1890 was	10,533

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk.

The county seat is St. Joseph.

LOANS.	When due.		
COMPROMISE R. R. BONDS—		Assessed valu'n, pers'l	$4,422,950
5&6s, Aug. 1, $354,300	Aug. 1, 1901	Assessed valu'n, RR., etc.	2,491,094
Interest payable in New York at		Total valuation 1898	26,748,114
American Exchange Nat. Bank.		Assessment is ½ actual value.	
Total debt Feb. 1, 1899.	$354,300	State & Co. tax (per M.) '98	$7·00
Sinking fund	75,000	Population in 1890 was	70,100
Net debt Feb. 1, 1899	279,300	Population in 1880 was	49,792
Assessed valu'n, real	19,834,070	Population in 1899 (est.)	85,000

TAX FREE.—Bonds issued by this county are exempt from taxation.

BUFFALO.—This is a township in Pike County.

LOANS—	When Due.	Valuation, etc.—	
REFUNDING BONDS—		Total debt July 1, 1898	$50,500
5s, Jan., $12,500	Jan. 1, 1909	Tax valuation 1898	2,186,550
5s, Jan., 38,000	Jan. 1, 1909	Population 1890 was	7,889
All b'ds optional after Jan. 1, 1899		Population 1880 was	7,493

INTEREST is payable by the Merchants' Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—W. B. ADAMS, Treas.

County seat is Poplar Bluff.

LOANS—	When Due.		
REDEMPTION BONDS—		COURT HOUSE BONDS—	
6s, Oct., $5 200	1900	6s, F&A, $7,900	Feb. 1, 1907
Subject to call.		Bonded debt July 1, 1898	$35,200
REFUNDING BONDS—		Tax valuation 1898	$3,330,894
5s, Mar., $30,000	Mar. 1, 1920	Assessment about ⅔ actual value.	
Bonds optional after 1900.		State & Co. tax (per $1,000)	$12·50
		Population in 1890 was	10,164

CALLAWAY CO.—J. L. MAUGHS, Treas.

The county seat is Fulton.

LOANS. *When due.*
* REFUNDING RR. BONDS—
5s, Aug., $83,500....Aug. 1, 1907
Subject to call at any time.
4s, M&N, $150,000.....1917
($100,000 subject to call after 1902; balance after 1904.)
Total debt Sept.15,1898. $233,500
Sinking fund..... 5,000

Net debt Sept. 15, 1898.. $228,500
Assessed valu'n, real....4,055,440
Assessed valu'n, persn'l.1,852,345
Assessed valu'n,RR.,etc. 868,323
Total valuation 1898.....6,776,108
Assessm't abt. 50 p. c. actual val.
Total tax (per $1,000).....$16·70
Population in 1890 was.....25,131
Population in 1895 (est.)...27,000

* 5 bonds of $500 each; the remainder $1,000 each.

INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.

CALUMET.—This is a township in Pike County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Feb. $61,500.....Jan. 1, 1909
Subject to call.
4s, ..., $30,000.....Apr. 1, 1928
(Subject to call 1908.)

Total debt July 1, 1898.. $91,500
Taxable wealth '97 (abt) 2,225,000
Population in 1890 was.....4,096
Population in 1898.....6,000

INTEREST on 6s is payable in St. Louis at Bank of Commerce.

CAMP BRANCH.—GEO. A. DUNN, Co. Clerk.

This township is in Cass County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ... $50,000....Nov. 19, 1917
Subject to call Nov. 19, 1907
5s, ... $8,000....Dec. 2, 1919
Subject to call Dec. 2, 1909

Bonded debt Feb., 1899.. $58,000
Sinking fund..... 20,000
Net debt Feb., 1899..... 38,000
Tax valuation 1898..... 545,855
Tax rate (per $1,000), '98..$21·00
Population in 1890 was.....1,713

CAPE GIRARDEAU—

This city is in Cape Girardeau County.

LOANS— *When Due.*
FUNDING—
5s, M&S, $47,500.....Mch. 1, 1910
Subject to call in 1900 & 1905
NORMAL SCHOOL—
8s, J&J $41,500.....Jan. 1, 1905
Subject to call.
Total debt July 1, 1898.. $89,000

Tax valuation, real.....$713,610
Tax valuation, personal.. 195,425
Total valuation 1896..... 909,035
Assessment is ⅓ actual value.
Total tax (per 1,000).....$30·50
Population in 1890 was.....4,297
Population in 1880 was.....3,889
Population 1897 (estimated).5,000

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU SCHOOL DISTRICT.—
5s, J&J, $7,000.....July 1, 1910
Subject to call at any time.
Total debt Feb. 1, 1897.....$7,000

Tax valuation 1896....$1,000,000
Assessment is abt. ⅖ actual value.
Tax rate per $1,000 .....$5·00

CAPE GIRARDEAU.—AUG. UDE, Co. Treas.

This township is in Cape Girardeau County.

LOANS— *When Due.*
COMPROMISE RR. BONDS:
4s-5s, May, $144,000.May 1, 1909
Subject to call.
4 per cent before 1899—after 5.
Interest is payable at St. Louis.

Bonded debt July 1, '98. $144,000
Tax valuation 1898.....1,329,700
Assessment about 2-5 actual value.
Total tax per $1,000 '97.....$12·00
Population in 1890 was.....6,014
Population in 1880 was.....5,791

CARTHAGE.—{CHAS. O. HARRINGTON, Mayor. R. LUNDY, Clerk.

This city is in Jasper County.

LOANS— *When Due.*
FUNDING BONDS—
5s, M&N, $14,000....May 10, 1900
REF'D'G COURT HOUSE BONDS—
4s, F&A... 25,000...Aug. 1, 1911
(Optional, $3,000 yearly after 1903 and $10,000 after 1908.
ELECTRIC LIGHT BONDS—
5s, M&N, $25,000 May 1, 1919
($10,000 optional after 1904, $10,000 after 1909 and $5,000 after 1914.)

COURT HOUSE BONDS—
5s, F&A, $11,500.....Aug. 1, 1911
Subject to call at any time.
Interest is payable at St. Louis.
Bonded debt Feb. 6, '99.. $50,500
Tax valuation, real.....1,613,160
Tax valuation, personal. 740,234
Total valuation 1898....2,353,394
Assessment about ⅓ actual value.
Total tax (per $1,000) '98...$27·50
Population in 1890 was..... 7,981
Population 1898 (local est.)..12,000

CASS COUNTY.—GEO. A. DUNN, Clerk.

The county seat is Harrisonville.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $150,000.....April 1, 1919
4s, Jan., 420,600.....Jan. 1, 1913
Subject to call.
Comp'd debt Feb. 15, '99.$670,600
Sinking fund..... 100,000
Assessed val'n, real....$6,023,762

Assessed val'n, persn'l. 1,654,981
Val'tion, railroads, etc. 1,597,508
Total valuation 1898... 9,276,251
Assessment is ⅓ actual value.
Total tax (per $1,000) '98...$25·00
Population in 1890 was....23,301
Population in 1897.....32,340

INTEREST on the 4 per cent bonds is payable at St. Louis, Mo. Interest is paid on the refunding bonds only.

CHARITON.—A. J. FURR, Co. Treasurer.

This township is in Howard County.

LOANS— *When Due.*
REDEMPTION BONDS—
5s, Feb. 1, $50,000.Feb. 1, 1909-'19
Subject to call at any time.

Bonded debt July 1, '98.. $50,000
Tax valuation 1898.....1,167,000
Assessment about ⅔ actual value.
Population in 1890 was.....3,654

INTEREST payable at National Bank of Commerce, New York.

CHILLICOTHE.—This city is in Livingston County.

LOANS— *When Due.*
BUILDING AND PAVING BONDS—
5s, semi-an., $30,000 July 23, 1911
Subject to call at any time.
SCHOOL BONDS—
6s, ..., $25,000 .....
Subject to call at any time.
Interest payable at City Treasury.

Total debt Jan. 1, 1898....$55,000
Sinking fund..... 15,500
Net debt Jan. 1, 1898.... 44,500
Tax valuation 1896.....2,130,000
Assessment is ⅓ actual value.
Total tax (per $1,000).....$29·50
Population in 1890 was.....5,717
Population 1896 (city census)7,800

CLARK CO.—GEO. E. MCHUGH, Treasurer.

The county seat is Kahoka.

LOANS— *When Due.*
COMPROMISE RR. BONDS—
4½s, Aug., $61,000..Aug. 10, 1905
(½ subject to call 1908; ½, 1913)
6s, Apr., 107,500.....Apr. 1, 1901
Subject to call.
6s, Jan., $50,000.....Jan. 1, 1915
Subject to call Jan. 1, 1905

Total debt July 1, 1898.. $218,500
Tax valuation, real.....2,838,495
Tax valuation, personal.. 859,210
Tax val'tion, RRs., etc.. 748,710
Total valuation 1898....4,446,415
Population in 1890 was.....15,126

INTEREST on 6s is payable in New York at Nat. Bk. of Commerce.

CLINTON COUNTY.—E. MCWILLIAMS, Clerk

County seat is Plattsburg.

LOANS— *When Due.*
COURT HOUSE AND JAIL, 1896—
5s, J&J, $50,000.....Jan. 1, 1906
Subject to call after Jan. 1, 1901
RAILROAD AID BONDS—
6s, July 8, $15,000...July 8, 1905
Subject to call at any time.
Interest payable in Plattsburg.
Bonds are exempt from taxation.

Total debt July 1, 1898. $65,000
Tax valuation 1898..... 6,962,249
Tax rate (per $1,000) 1897..$7·50
Population in 1890 was.....17,138
Population in 1880 was.....16,073
Population in 1898 (est.)...21,000

COLE COUNTY.—F. W. ROER, County Clerk.

The county seat is Jefferson City.

LOANS, *When due.*
FUNDING BONDS—
5s, Jan., $11,000 .....Jan. 1, 1908
Subject to call after 1903.
COURT HOUSE BONDS—
4s, J&D, $60,000.....June 1, 1916
Optional after 1906.
REFUNDING BONDS—
4s, ..., $25,000.....Jan. 1, 1918
Subject to call after 1908.

Interest payable at Jefferson City.
Bonded debt July 1, 1898.$101,000
Sinking fund..... 6,000
Net debt Jan. 1, 1898.... 95,000
Assessed valuation 1898.5,097,035
Assessment about ¼ actual value.
State & Co. tax (per $1,000) $9·00
Population in 1890 was.....17,281
Population in 1880 was.....15,515
Population in 1897 (est.)...23,000

CUIVRE.—EDW. BIGGS, Clerk.

This township is in Pike County.

LOANS— *When Due.*
RAILROAD BONDS—
5s, Feb., $21,000 .....Oct. 1, 1907
(Subject to call at any time.)

Bonded debt July 1, 1898 $21,000
Tax valuation 1898.....1,214,510
Total tax (per $1,000) '98...$16 50
Population in 1890 was.....4,009

DADE CO.—C W. MONTGOMERY, Clerk.

The county seat is Greenfield.

LOANS. *When due.*
COMPROMISE RR. BONDS—
5s, Apr. 1, $35,000...June 1, 1914
Subj. to call after June 1, 1899
5s, Apr. 1, $242,000..June 1, 1914
Subject to call after 1904

Bonded debt July 1, '98.. $277,000
Tax valuation 1898.....3,856,000
Population in 1890 was.....17,526
Population 1896 (est.) over 21,000

INTEREST is payable in New York at National Bank of Commerce.

DALLAS CO.—B. F. JOHNSON, County Clerk.

County seat is Buffalo.

A judgment was granted in 1893 by the U. S. District Court against Dallas County for $710,000 of unrecognized bonds. Issues given below are in litigation, and no interest is paid on them.

LOANS— *When Due.*
RAILROAD AID BONDS—
10s, J&J, $81,000.....———
7s, J&J, 148,000.....———

Total valuation 1898...$1,752,896
State and Co. tax (per M) '98.$8·00
Population in 1890 was.....12,647

FRANKLIN CO.—JAMES A. MINTRUP, Clerk.

County seat is Union.

LOANS— *When Due.*
COMPROMISE ROAD BONDS—
6s, Feb., $199,000 ....Feb. 1, 1901
Bonded debt July 1, '98..$199,000
Sinking fund..... 89,700
Net debt July 1, 1898.... 109,300

Assessed valuat'n 1898.$7,359,561
Assessment is ⅓ actual value.
State & co. tax (per M.)'98...$11 50
Population in 1890 was.....28,056
Population in 1898 (est.)...33,000

INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GALLATIN.—{I. MANN, Mayor. H. Y. TARWATER, City Clerk.

City in Daviess County. Arrangements are being made to pay off the floating debt.

LOANS— *When Due.*
WATER & LIGHT BONDS—
4½s, J&D, $25,000 Dec. 27, 1917
Optional after 1902
Bonded debt Jan. 1, 1899.$27,500

Floating debt..... $2,000
Total debt Jan. 1, 1899 ... 29,500
Assessed valuation 1897..687,783
Population in 1890 was.....1,480
Population in 1897 (est.)....2,300

INTEREST is payable at the Boatmen's or Merchants' Laclede National Bank, St. Louis.

GRAND RIVER.—GEO. A. DUNN, Co. Clerk.

This is a township in Cass County.

LOANS— *When Due.*
COMPROMISE BONDS—
5s, Feb. 1, $150,000..Nov. 1, 1917
Subject to call after Nov. 1, 1907
5s, Feb. 1. $12,000..Feb. 1, 1909
Subject to call after Feb. 1, 1899
Int. at Nat. Bank of Republic, N. Y.

Valuation, etc.—
Bonded debt July 1, '98.. $162,000
Tax valuation 1898.....1,940,008
Assessment about ½ actual value.
Tax rate (per $1,000) '93...$16·10
Population in 1890 was..... 3,169
Population in 1880 was..... 3,038

GREENE COUNTY.—H. INGRAM, Treas'r.

County seat is Springfield.

LOANS— *When Due.*
FUNDING BONDS—
5s, Aug. 1, $324,000....1902-1907
(Part due every 5 years on Aug. 1).
Bonded debt Feb. 22, '99.$324,000
Floating debt..... 11,600
Total debt..... 335,600
Sinking fund..... 22,000

Net debt Feb. 22, '99... $313,600
Tax valuation, real..... 9,590,790
Tax val., pers., RR., &c. 3,740,345
Total valuation 1898...13,331,135
Assessment about ½ actual value.
State & Co. tax (p.$1,000)'98.$9 50
Population in 1890 was....48,616
Population 1899 about.....58,000

INTEREST on the 5 per cent bonds is payable at the Merchants' Laclede National Bank, St. Louis.

GRUNDY CO.—J. W. SCHOOLER, Co. Clerk.

County seat is Trenton.

LOANS— *When Due.*
REFUNDING BONDS—
5s, July 1, $105,000.....1908-10
(Subject to call.)
Bonded debt July 1, '98. $105,000
Tax valuation, real.....3,557,043

Tax valuation, person'l.$1,426,031
Tax val., railroads, &c. 658,477
Total valuation 1898. 5,641,551
Assessment about ½ actual value.
Tax rate (per $1,000) '97 ....$5·50
Population in 1890 was.....17,876

INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

HANNIBAL.—Hannibal is situated in Marion County.

LOANS— *When Due.*
SEWER BONDS—
5s, M&S, $16,000.....Mar. 1, 1910
Subject to call at any time.
Interest is payable at Hannibal.
ELECTRIC LIGHT—
6s, April, $7,000.....Apr. 15, 1900
($1,000 due y'rly) to Apr. 15, 1906

LOANS *When Due.*
ELECTRIC LIGHT (Con.)—
5s, J&J, $20,000.....July 30, 1912
Subject to call at any time.
4s, A&O, $8,000.....Oct. 1, 1917
Subject to call after 1907.
Total debt July 1, 1898.. $51,000
Sinking fund Feb. 1, '98. 24,000

Net debt Feb. 1, 1898..... $41,100
Tax valuation 1896.....4,000,000
Assessment about ½ actual value.
Total tax (per $1,000) '96...$12·00
Population in 1890 was.....12,857
Population 1895 (estimated) 15,000

HANNIBAL SCHOOL DISTRICT—
6s, $20,000.....1900
School tax (per $1,000) '96 $10·00

HENRY CO.—WM. L. PINKSTON, Treasurer.

The county seat is Clinton.

LOANS.—	When Due.
COURT HOUSE BONDS—	
5s, M&S, $50,000	Mar. 1, 1912
Subject to call at any time.	
REFUNDING—	
5s, July, $180,000	July 1, 1907
Subject to call at any time.	
5s, May, $29,000	May 1, 1908
Subject to call at any time.	
4½s, $180,000	Sept. 1, 1915
Subject to call after Sept 1, 1905	

4s, M&S. $117,000....Oct. 1, 1917
Total debt July 1, 1898.. $556,000
Tax valuation, 1898.....8,16 ,221
Assessment is ⅓ actual value.
State tax (per $1,000) '98....$2·50
County tax (per $1,000)..... 7·70
Average school tax..... 5·15
Population in 1890 was.....28,235
Population in 1880 was .. 23,906

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the 4½ per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—This city is in Lafayette County.

LOANS—	When Due.
ELECTRIC-LIGHT BONDS—	
6s, gold, $14,000	1913
CITY-HALL BONDS—	
5s, ..., $9,000	Jan. 3, 1918
(Optional after Jan. 3, 1903.)	
Bonded debt July 1, 1898..$23,000	

Assessed valuation, real.$310,000
Assessed valuation, pers'l..152,115
Assessed valuation 1897..462,447
Assessment about ⅖ actual value.
City & sch. tax (per M.) '97..$12·50
Population in 1890 was.....2,342
Population in 1897 (est.)....4,000

HOWARD CO.—T. G. DEATHERAGE, Treas.

The county seat is Fayette.

LOANS—	When Due.
M. K. & T. RR. BONDS—	
5s, Feb..$24,000. Part yearly Feb. 1	
Subject to call after five years.	
Bonded debt July 1, '98.. $24,000	

Total valuation '98.....$6,246,537
Assessment is ⅓ to ½ actual value.
Tax rate (per $1,000).....$12·50
Population in 1890 was.....17,371
Population in 1898 about...23,000

INDEPENDENCE SCHOOL DISTRICT.—R. D. WIRT, Secretary.—In Jackson County.

This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at $75,000 is owned by the district.

LOANS—	When Due.
BUILDING BONDS—	
4s, A&O, $30,000	Apr. 1, 1918
Subject to call after Apr. 1, 1903	
4s, ...$9,000	.....

Total debt Jan. 1, 1899... $39,000
Assessed valuation '98..2,923,784
Assessment about ⅖ actual value.
School tax rate (per $1,000).$7·00
Population in 1899 (est.)....10,000

INTEREST is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.

LOANS—	When Due.
COURT HOUSE BONDS—	
4s, J & J, $150,000	Jan. 1, 1900
($25,000 due y'rly.) to Jan. 1, 1909	
Interest payable at Independence.	
Total debt Aug. 1, 1898..$275,000	
Tax valuation, real....$59,938,242	

Tax valuation, pers'l.*$23,614,479
Total valuation 1898.. 83,552,721
Assessment about ⅖ actual value.
Sta.& Co.tax (per $1,000) '95.$6·00
Population in 1890 was...160,510
Population in 1880 was... 82,325
Population 1897 (estim'd)..50,000

* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—EDWIN SILVER, Mayor. F. P. DALLMEYER, Clerk.

Jefferson City is situated in Cole County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $54,000	July 1, 1907
SEWER BONDS—	
5s, J&J, $10,000	July 1, 1915
Subject to call after 1900.	
5s, J&J, $10,000	July 1, 1916
Subject to call after 1901.	
5s, ..., $10,000	July 1, 1917
Subject to call after 1902.	

STREET IMPROVEMENT BONDS—
5s, ..., $6,000.....July 1, 1918
Subject to call after 1903.
Total debt Feb. 1, 1899 . $84,000
Tax valuation real.....1,488,160
Tax valuation, personal. 488,712
Total valuation 1899... 1,986,160
Assessment is ½ of actual value.
Tax rate (per $1,000) 1898.$10·00
Population in 1890 was..... 6,742
Population 1895 (estim'd)..10,000

JEFFERSON CITY SCHOOL DIST.—A. M. Hough, Sec'y.

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $30,000	July 1, 1908
Subject to call.	

Total debt Feb. 1, 1899. $30,000
Tax valuation 1898..... 1,986,735
Tax rate per $1,000.....$5·50

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOPLIN.—T. W. CUNNINGHAM, Mayor. E. C. H. SQUIRE, Clerk.

Joplin is in Jasper County.

LOANS -	When Due.
REFUNDING BONDS—	
5s, J&D, $24,000	June 28, 1908
Subject to call after 1903.	
SEWER BONDS—	
6s, J&J, $8,500	July 1, 1900
Subject to call at any time.	
ELECTRIC LIGHT BONDS—	
5s, ... $30,000	1919
Subject to call after 1904	
JOPLIN SCHOOL DISTRICT—	
6s, ... $29,000	Feb. 1, 1909
Subject to call at any time.	

6s, A&O, $10,000 1913
Optional after 1903
Bond. debt Jan. 1, 1899. $32,500
Floating debt (water)... 18,333
Total debt 50,833
Sinking fund 2,966
Net debt Jan. 1, 1899. 47,867
Tax valuation, real.....1,610,018
Tax valuation, personal. 641,812
Total valuation 1898....2,251,830
City tax rate (per $1,000) '98. 15·00
Population in 1890 was.....9,943
Population in 1899 (est.) ...20,000

KANSAS CITY.—JAMES M. JONES, Mayor. HANS LUND, Comptroller.

Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of $111,400.

LOANS—	When Due.
CITY HALL AND SEWER—	
4s, A&O, $150,000	Apr. 1, 1910
4s, J&D, 150,000	June 1, 1910
RENEWAL—	
6s, J&J, 50,000	Jan. 1, 1901
SEWER BONDS—	
4s, ..., $100,000	Apr. 1, 1910
4s, ..., 100,000	July 1, 1910
WATER-WORKS—	
4½s, g., J&J, $3,071,000 g.	July 1, '15

SPECIAL ASSESSMENT BONDS—
Park Fund Certifs., Ser. B & C—
7s, $620,711.....1898 to 1917
7s, 247,892 Ser. D&E.....1918
7s, 550,000.....1900 to 1919
WESTPORT BONDS—
WATER-WORKS BONDS—
5s, ... $75,000.....July 1, 1916
BUILDING BONDS—
5s, ... $20,000 .....July 1, 1916
FUNDING BONDS—
5s, ... $11,900.....Oct. 1, 1917

INTEREST on the Kansas City water-works bonds is payable at the National Bank of the Republic, New York City; on all other Kansas City bonds at the Ninth National Bank, New York; on the Westport water and building bonds by N. W. Harris & Co., N. Y., and on the Westport funding bonds by the New York Security & Trust Co., N. Y. C.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt and the sinking funds held by the city against the same at the dates indicated.

	Feb. 1, '99.	Aug. 15, '98.	Feb. 1, '98.	Aug. 15, '97.
Total bonded debt....	$3,727,900	$3,767,900	$3,796,900	$3,690,000
Sinking funds.....	228,497	227,900	204,900	154,410
Net debt.....	$3,499,503	$3,540,000	$3,592,000	$3,535,590

The figures of total debt for 1897, 1898 and 1899 include the water debt of $3,100,000

The city has no floating debt and the surplus income received by it from the water works, after paying all operating expenses and the annual interest on the entire city debt, is now about $152,000.

A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reducing the amount appropriate for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, the assessment for 1899 being $70,974,315.

Year.	Real Estate.	Personal Property.	Merchants, Banks, etc.	Total	*City Tax per $1,000.
1898....	$50,454,365	$13,216,725	$4,138,495	$67,809,585	$12·00
1897....	.....	.....	.....	59,972,978	....
1896....	44,150,790	10,924,120	3,954,950	59,029,860	13·00
1895....	44,312,230	11,069,280	.....	55,381,510	12·50
1890....	61,010,327	13,155,900	8,319,330	82,485,557	12·50
1885....	24,027,440	5,040,560	2,610,520	31,678,520	15·00
1880....	9,389,560	2,354,580	1,634,810	13,378,950	22·00

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

POPULATION.—In 1890 the population was 119.668; in 1880 it was 55,785; in 1870 it was 32.260. Population in 1897 (estimated) by the addition of Westport), 200,000.

KANSAS CITY SCHOOL DISTRICT.—R. L. YEAGER, President of Board of Education. W. E. BENSON, Secretary.

This district is a distinct and separate corporation, having no connection whatever with the city or county governments.

LOANS—	When Due.
BUILDING BONDS—	
5s, ..., $60,000	July 1, 1905
4s, ..., 75,000	July 1, 1906
4s, ..., 100,000	July 1, 1907
4s, ..., 200,000	July 1, 1909
4s, ..., 150,000	July 1, 1910
4s, ..., 100,000	June 1, 1912
4s, g....., 250,000 g.	July 1, 1916
LIBRARY BONDS—	
4s, g. J&J, $200,000 g.	July 2, 1914

LOANS—	When Due.
RENEWAL BONDS—	
6s, ..., $35,000	July 1, 1900
5s, ..., 50,000	July 1, 1901
Total debt Jan. 1, 1899..$1,220,000	
Sinking fund..... 30,000	
Net debt Jan. 1, 1899... 1,190,000	
Tax valuation 1898....68,000,000	
Assessment abt. ⅖ actual valuat'n	
School tax (per $1,000) '98...$8·00	
Population 1898 (est.).....200,000	

INTEREST is payable at the Ninth Nat'l B'k and Kountze Bros., N.Y.

DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is $2,100,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.—Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS.—	When Due.
RAILROAD AID BONDS:	
7s J&J, $150,000	May 20, 1903
Interest is payable in New York.	
Total debt Aug. 1, 1898 $150,000	
Tax valuation, real.....50,792,134	

Tax valuation, p'rson'l..$5,231,215
Total valuation 1898. 56,023,349
Assessment 30% to 40% actual val.
Total tax (per $1,000) '98..$14·50
Population in 1890 was...132,716
Population in 1897 (est.)..160,000

KNOX COUNTY.—J. R. GIBBONS, Clerk.

County seat is Edina. Bonds mentioned below have since been redeemed.

LOANS—	When Due.
FUNDING BONDS—	
5s, Mar., $35,000	Sept. 15, 1899
(Subject to call at any time.)	
Bonded debt March, 1899. $35,000	
Floating debt..... 10,000	
Total debt..... 45,000	

Tax valuation, real.....$2,792,141
Tax val,n, pers'l & RR...1,482,593
Total valuation 1898....4,274,734
Assessment about ⅖ actual value.
Total tax (per $1,000)... $22·50
Population in 1897 (est.) ...17,250
Population in 1890 was....13,501

INTEREST is payable at the American Exch. Bank, St. Louis, Mo.

LACLEDE CO.—W. C JOSLYN, Treasurer.

County seat is Lebanon.

LOANS—	When Due.
REDEMPTION BONDS—	
5s, Feb. 1, $8,000	June 30, 1908
Subject to call.	
REFUNDING BONDS—	
4s, M&N, $55,000	Feb. 1, 1918
Optional after Feb. 1, 1903.	
Bonded debt July 1, 1898 $67,000	

Ass'd valuation, real...$1,760,220
Ass'd valuation, pers'l... 601,925
Ass'd valuation, RR. &c. 475,928
Total valuation 1898....2,838,073
Assessment about ⅓ actual value.
Tax rate (per $1,000) '96 ..$16·50
Population in 1890 was.....14,701
Population 1898 (est.)..... 20,000

INTEREST on the redemption bonds is payable at the Third Nat. Bank and on the refunding bonds at the Union Trust Co, St. Louis.

LAFAYETTE CO.—F. THORNTON, Clerk.

County seat is Lexington. The bonds were issued in aid of railroads, for funding county warrants, and to pay interest on debt.

LOANS.—	When Due.
COUNTY BONDS OF 1876:	
6s, J&J, $571,800	Jan. 1, 1901
Total debt July 1, 1898...$571,800	

Tax valuation, 1898...$10,543,418
Tot. tax (per $1,000) 1897...$8·50
Population in 1890 was.....30,184
Population in 1880 was.....25,710

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS—	When Due.
FUNDING BONDS—	
6s, ...$134,300	July 1, 1910
REFUNDING BONDS—	
5s, ... $21,000. Opt. after 1910	
5s, ... 15,000	Aug. 1, 1910

Bonded debt July 1, '98. $170,300
Tax valuation 1898.....2,206,420
Population in 1890 was.....7,968

LINCOLN CO.—Brice H. Wommack, Clerk.

County seat is Troy.

LOANS—	When Due.	
Refunding Bonds (1888)—		
5s, Feb., $34,000	May 15, 1908	
(Subject to call at any time.)		
5s, Feb., $100,000	May 15, 1908	
(Subject to call May 15, 1903.)		
4s, ..., $75,000	1919	
(Subject to call after 1914.)		
4s, ..., $25,000	1919	
(Subject to call after 1909.)		

Total debt Feb. 1, 1899. $275,000
Sinking fund..... 34,523
Tax valuation, real.....3,464,620
Tax val'n, pers'l, RR. &c.1,608,242
Total valuation 1898....5,072,862
State & Co. tax (per M) '98..$12·50
Population in 1890 was 18,346
Population in 1898 (est.)...22,425

INTEREST is payable in New York by National Bank of Commerce.

LOUISIANA.—W. H Glenn, Treasurer.

This city is in Pike County. [Arrangements have been made to refund at 4 per cent $75,000 5 and 6 per cent bonds subject to call.]

LOANS—	When Due.	
Refunding Bonds of 1889—		
6s, Jan., $5,000	May 15, 1901	
5s., Jan., 20,000	Mar. 1, 1909	
Subject to call at any time.		
5s, Jan., $50,000	Mar. 1, 1909	
Subject to call after Mar. 1, 1899		
5s, Jan., $50,000	Mar. 1, 1909	

Bonded debt July 1, '98..$125,000
Tax valuation, real..... 810,420
Tax valuation, personal. 426,801
Total valuation 1897....1,237,221
Assessment is ⅔ actual value.
State & co. tax (per M.) '97.$20·00
City tax (per $1,000)..... 15·00
Population in 1890 was.....5,090

All of the bonds are exempt from city tax.

INTEREST is payable at St. Louis.

MACON.—County seat of Macon County.

LOANS—	When Due.	
Renewal Funding		
5s, M&N, $25,000	May 1, 1906	
5s, M&N, 7,500	May 1, 1911	
(Subject to call.)		

Total debt July 1, '98.... $32,500
Assessed valuation 1,100,000
Real valuation (est.).....3,400,000
Population in 1890 was.....3,371
Population in 1897 (est.).....4,500

MACON COUNTY.—P. J. Burton, Clerk.

County seat is Macon City. The bonds described below are all in litigation.

LOANS—	When Due.	
M. & M. R. R. Aid—		
10s, J&J, $57,000	Jan. 1, 1882	
8s, M&N, 175,000	May 2, 1882	
7s, Feb., 14,000	1879-'80	
6s, ... 29,750	1873	
6s, Nov., $17,000	Nov. 1, '72	
6s, Sept., 19,350	Sept. 16, '72	

Total bonds July 1, 1898. $311,900
Tax valuation, 1898 8,171,378
Population in 1890 was.....30,575

MARION.—S. A. Stuckey, Co. Clerk.

This township is in Jasper County.

LOANS—	When Due.	
Funding Bonds 1891—		
5s, M&N, $49,500	Nov. 2, 1911	
Subject to call at any time.		

Bonded debt July 1, '98. $49,500
Tax valuation 1898.....3,030,316
Population in 1890 was.....9,323
Population in 1880 was.....5,316

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—Wm. B. Drescher, Presiding Judge of Marion County.—This township is in Marion County.

LOANS—	When Due.	
Railroad Bonds—		
5s, April, $21,000	Part yearly	
Subject to call at any time.		
Refunding Bonds 1898—		
4s, Apr., $125,000	Jan., 1918	
($40,000 optional 1903, and $85,000 optional 1908.)		

Total debt Jan. 1, 1899.. $156,000
Tax val., real and per..$7,585,333
Tax val., RRs. & merch. 1,637,809
Tax valuation 1897 ... 9,223,142
Population in 1890 was.... 13,720
Population in 1897 (est.).. 15,000
All bonds are payable at the Boatmen's Bank, St. Louis.

MOBERLY.—{W. P. CAVE, Mayor. {N. E. WALKER, Clerk.

Moberly is in Randolph County.

LOANS.	When due.	
Refunding Bonds—		
6s, F&A, $500	Aug. 1, 1903	
(Subject to call.)		
5s, J&J, $75,000	July 1, 1905	
Floating debt.....	$6,994	
Total debt Jan. 1, 1899..	82,494	

Tax valuation, real....$1,027,435
Tax valuation, person'l. 347,530
Total valuation 1898....1,374,965
Tax value is ⅓ of the actual value.
Tax rate (per $1,000).....$23·00
Population 1890 was.....8,215
Population in 1898 (est.)....10,000

INTEREST is payable in St. Louis at State and Third Nat. Banks.

MORGAN CO.—P. H. Antweiler, Treasurer.

County seat is Versailles.

LOANS.	When due.	
Railroad Bonds—		
5s, M&N, $135,200	May 1, 1924	
Subject to call after May 1, 1899		
Total debt Aug. 1, 1898	$135,200	
Tax valuation, real	1,697,115	

Tax val., per. and RRs... $976,491
Total valuation 1898.....2,673,606
Assessment is ¾ actual value.
Total tax (per $1,000) '96...$12·50
Population in 1880 was.....10,132
Population in 1890 was.....12,311

MT. PLEASANT.—

This township is in Bates County.

LOANS—	When Due.	
RR. Aid Bonds—		
5s, July, $5,000	July 1, 1911	
Refunding Bonds—		
4½s, ..., $140,000	1902-1917	

Bonded debt July1, 1898.$145,000
Tax valuation 1898.....1,969,000
Population in 1890 was.....3,831

INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—R. H. Gray, County Clerk.

County seat is Sedalia.

LOANS—	When Due.	
Refunding, 1898—		
4s, ..., $270,000	May 1, 1918	
Optional 4s,000 1903, $100,000 1908 and $125,000 1913.		
Total debt Jan. 1, 1899..	$270,000	
Sinking fund.....	50,000	
Net debt Jan. 1, 1899 .	220,000	

Tax valuation, real.....$8,064,680
Tax valuation, personal 2,195,305
Tax valuation, RRs.,.... 1,154,404
Total valuation 1898...11,414,389
Assessment is ⅓ actual value.
State & Co. tax (per M) '98...$8·50
Population 1890 was.....31,151
Population 1899 (local est.).39,000

INTEREST is payable at New York City.

PIERCE CITY.—J. B. Williams, Clerk.

This city is in Lawrence County.

LOANS—	When Due.	
Refunding Bonds—		
5s, M&S. $15,000	Sept. 15, 1917	
(Subject to call after 1907.)		
Bonded debt Jan. 1, 1899.	$15,000	
Assessed valuation, real..	250,000	

Assessed valuation, per'l $202,700
Total valuation 1898. 452,700
Assessment about ⅖ actual value.
Tax rate (per $1,000) 1898.$26·50
Population in 1890 was.....2,511
Population in 1899 (est.)....3,000

INTEREST is payable at the National Bank of Commerce, St. Louis.

PIERCE (TWP.)—J. E. Adamson, Co. Clerk.

This township is in Lawrence County.

LOANS—	When Due.	
Funding Bonds—		
6s, Mar. 1, $2,000	Mar. 1, 1907	
Subject to call.		
5s, July 1, $17,400	July 1, 1919	
Subject to call after 1898.		
5s, F&A, $30,000	Oct. 3, 1912	
$5,000 subject to call after 1896; balance after 1901.		

Bonded debt July 1, '98....$49,400
Township has no floating debt.
Total valuation 1898.... $607,933
Assessment is $\frac{3}{10}$ actual value.
State, county and bond tax (per $1,000) 1897.... $10·00
Population in 1890 was.....3,718

Interest is payable at St. Louis.

PLATTE COUNTY.—J. C. Hatton, Treas.

County seat is Platte City.

LOANS—	When Due.	
Refunding Bonds—		
5s, Jan. 1, $51,000	Oct. 1, 1908	
Subject to call at any time.		

Tax valuation, real.....$3,529,060
Tax valuation, personal..1,595,740
Tax valuation, RR's, etc.1,053,787
Total valuation 1898.....6,178,587
Assessment about ⅓ actual value.
Total tax (per $1,000).....$9·50
Population in 1890 was.....16,248
Population in 1898 (est.)...20,000

Interest payable by County Treas.
Bonded debt July. 1, '98.. $60,300
Floating debt Feb. 1, '98.. 25,000
Total debt Feb. 15, 1898.. 85,300

PLEASANT HILL.—Geo. A. Dunn, Co. Clk.

This township is in Cass County.

LOANS—	When Due.	
Railroad Aid Bonds—		
5s, Jan., $59,000	Jan. 1, '03 '08-'13	
Subject to call ¼ each 5 years.		

Total valuation 1898....$890,000
Total tax (per $1,000) '97 $24·00
Population in 1890 was.....2,780
Population in 1899 (est.)....3,200

Bonded debt Feb. 1, '99.. $74,000

POLK.—Geo. A. Dunn, County Clerk.

Polk Township is in Cass County.

LOANS—	When Due.	
Railroad Aid Bonds—		
5s, Jan., $48,000	Jan. 1, 1913	

Assessment is ⅓ actual value.
Tax rate (per $1,000) 1898.$20·00
Population in 1890 was.....1,267
Population in 1880 was.....1,499
Population in 1899 (est.)....1,506

Total debt Jan. 1, '99.....$48,000
Assessed valuation 1898..419,006

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1898, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—

This city is in Butler County.

LOANS—	When Due.	
Bridge and Sewer Bonds—		
6s, F&A, $5,500	1909	
Subject to call.		
6s, A&O, $1,400	1903	
Subject to call 1898		
School Bonds—		
5s, ..., $20,000	1918	
Subject to call after 1908 and 1913		

Water Bonds
6s, A&O, $20,000.....Apr. 2, 1913
Optional after Apr. 2, 1903
Total debt July 1, 1898... $26,900
Total valuation 1897 783,804
Assessment is ¼@½ actual value.
City tax (per $1,000) '97....$9·20
Population in 1890 was.....2,187
Population in 1898 (est.).....6,000

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.—G. E. McCutchen, Treasurer.

County seat is Unionville.

LOANS—	When Due.	
Railroad Bonds—		
5s, May, $23,500	Oct., 1907	
Subject to call at any time.		
4½s, ..., $40,000	Nov., 1917	
Total debt July 1, 1898..	$73,500	
Sinking fund May 15, '98	31,000	
Net debt May 15, 1898..	42,500	

Tax valuation, real.....$2,346,815
Tax valuation, personal..1,257,831
Tax valu'n, railroads, etc. 273,299
Total valuation 1898.....4,156,926
Assessment about 2-5 actual value.
State & Co. tax (per $1,000).$6·00
Population in 1890 was.....15,365
Population in 1897 (est.)...17,000

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis on the $33,500 at the Third National Bank and on the $40,000 at the Continental National Bank.

RALLS COUNTY.—J. S. Briscoe, Clerk.

County seat is New London.

LOANS—	When Due.	
Refunding Bonds—		
5s, Feb., $38,000	Feb. 1, 1909	
Subject to call at any time.		
4s, Feb., $300,000	Feb 1, 1918	
($75,000 opt. after 1903, $125,000 opt. after 1908 and $100,000 opt. after 1913.)		
Total debt July 1, 1898..	$338,000	

Tax valuation, real.....$2,980,045
Tax valuation, person'l.. 977,490
Tax val'n, RR. & merch. 583,774
Total valuation 1898.....4,541,309
Assessment about 40% actual val.
Total tax (per $1,000) .....$16·50
Population in 1890 was....12,294
Population 1898 (est.).....16,500

INTEREST is payable at Boatman's Bank, St. Louis.

ST. CLAIR CO.—J. D. Glinn, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

Tebo & Neosho R.R. Aid Bonds—	
10s, ..., $231,000	July 1, 1890
Bonds are for $1,000 each.	

Assessed valuation, '98.$4,100,557
Population in 1890 was. 16,747
Population in 1880 was. 14,125

ST. JOSEPH.—M. M. Riggs, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of $33,000.

LOANS—	When Due.	
Funding—		
6s, F&A, $7-9,200	Aug. 1, 1903	
4s, F&A, 407,000	Jan. 4, 1901	
Past-due bonds not presented.....	$5,600	
Bonded debt Feb. 1, '99..	1,201,800	
Floating debt.....	6,652	
Total debt.....	1,208,452	

Sinking fund..... $57,077
Net debt Feb. 1, '99..... 1,151,375
Tax valuation, real ..14,704,430
Tax valuation, person'l 6,226,660
Total valuation 1898...20,931,090
Assessment about ⅓ actual value.
Tax rate (per $1,000) '98 $28·50
Population in 1890 was....52,324
Population in 1898 (est.)....75,000

INTEREST is payable in New York at National Bank of Commerce.

St. Joseph School Dist.—H. H. Smith, Secy.

The School District bonds are not a part of the municipal debt; interest is paid from county levy. The value of the school property in January, 1898, was $625,000

LOANS—	When Due.	
Building Bonds—		
5s, F&A, $74,000	Aug. 1, 1908	
(Subject to call at any time.)		
4s, A&O, $187,000	Apr. 2, 1914	
Renewal Refunding Bonds—		
4s, M&S, $96,500	Mar. 1, 1918	
Subject to call, $21,500 after Mar. 1, 1903; $25,000, 1908, and $25,000, 1913.		

Bond. debt. Feb. 1, '99. $357,500
Sinking fund..... 14,000
Net debt Feb. 4, 1899.. 343,500
Tax valuation, real... 14,835,400
Tax valuation, personal 5,846,450
Total valuation 1898..20,681,850
School tax (per $1,000) 1898.$5·50
Population 1899 (est.).....70,000

ST. LOUIS.—{HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

LOANS—	When Due.
GAS CO. JUDGMENT—	
4s,g, J&D, $950,000g.	June 1, 1905
PURCHASE BLOCK 121—	
6s, A&O, $245,000	Apr. 10, 1906
RENEWALS—	
5s,g. J&J, $476,000g.	Jan. 1, 1900
4s,g.A&O, 1,559,000g.	Ap.10,1908
4s,g.M&N,£513,200g.	Nov.2,1911
4s,g.M&N.$1,155,000g.	Nov.1,1912
4s,g.A&O, £257,000g.	Oct. 1,1913
4s,g.J&D,$2,000,000g.	June1,1914
4s,g. J&J, 1,985,000g.	July 1,1918

LOANS—	When Due.
RENEWALS—(Con.)—	
3-65s,g.J&D,	$2,844,100gJ'e25,'07
3-65s,g.M&N,	975,000g.May 1,1915
3-50s,g.J&J,	593,000g.July 1,1918
3-50s,g.F&A,	275,000g.A'g. 1,1919
3-50s,g.J&D,	12,000g.J'ne 2,1920
3½s, J&J,	675,000..Jan. 1, 1910
ST. LOUIS COUNTY BONDS ASSUMED.	
PARK PURPOSES—	
6s,g.A&O,	$1,900,000g.Apr. 1,1905

GOLD BONDS.—All the city's bonds are payable, principal and interest, in gold, except the $245,000 6s issued for purchase of Block 121.

INTEREST on all bonds is payable in New York City—on the Tower Grove Park 6s, and on the Purchase of Block 121 6s, at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce. Interest on the bonds payable in £ sterling, on those maturing in 1912, 1914 and 1915 and on the 3½s of 1918, is payable at the National Bank of Commerce, New York, or at the National Bank of Scotland (Limited), London, at the rate of $4·8665 per pound sterling. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan & Co., London, at the option of the holder.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

	1898. July 1.	1896. April 13.	1893. April 10.
Total bonded debt	$19,732,278	$20,647,711	$21,376,020
Water, debt included	5,808,000	5,808,000	5,808,000

NOTE.—Under the charter the Municipal Assembly must appropriate $1,200,000 annually with which to pay debt and the interest thereon. That portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking fund was established will be extinguished in 1927.

CITY PROPERTY.—The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1896-97 was $1,338,829 and net operating expenses and cost of collecting water rates were $495,876. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Years.	Real Estate and Personal Property.	—City tax per $1,000— New Limits.	New limit Increased	Old Limits	Bonded Debt. in April
1898	$353,988,510	$10 00	$13 80	$13 80	$19,732,278
1897	339,088,780	10 00	13 80	13 80	20,352,278
1896	341,087,650	10 00	13 80	13 80	20,647,711
1895	324,375,000	10 00	13 80	13 80	21,024,711
1893	284,260,790	10 00	13 80	13 80	21,376,021
1890	245,834,850	9 00	15 00	15 00	21,873,100
1886	214,427,690	5 00	10 00	17 50	22,942,000
1884	211,480,710	5 00	.....	17 50	22,507,000
1879	165,263,970	5 00	.....	17 50	22,604,000

POPULATION.—In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.—J. W. PAYTON, Clerk.

County seat is Lancaster.

LOANS—	When Due.
REFUNDING RR.—	
5s, M&S, $143,000	1902-1912
($44,125 due every 5 years.)	
Total debt Mar. 1, 1899	$143,000
Tax valuation, real	1,596,150

Tax valuation, personal.	$775,060
Total valuation 1898	*2,371,210
Assessment is ⅓ actual value.	
Total tax (per $1,000) '98	$16·90
Population in 1890 was	11,240
Population in 1898 (est.)	13,000

* These figures do not include merchants' or railway valuations.

INTEREST is payable in New York at Farmers' Loan & Trust.

SCOTLAND CO.—L. W. KINNEY, Co. Treas.

County seat is Memphis.

LOANS—	When Due.
REFUNDING BONDS—	
4½, J&D, $340,000	1902 to 1917
Bonded debt, July 1,'98	$340,000
Tax valuation 1898	4,119,915

Assessment about ¼ actual value.	
State tax (per $1,000) 1897	$2·50
County tax (per $1,000)	11·50
Average school tax	4·10
Population in 1890 was	12,674

SEDALIA.—Sedalia is in Pettis County.

LOANS—	When Due.
PARK BONDS—	
4s, A&O, $21,500	April 1, 1918
REFUNDING—	
4½, J&J, $178,500	July 1, 1927
Subject to call, $25,000 after 1902 and balance after 1907.	

REVENUE BONDS—	
6s, F&A, $8,000	Past due
6s ....., 10,000	Past due
SEWER BONDS—	
7s, A&O, $9,000	Past due

GOLD.—All the bonds are payable in gold.

TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's total debt on July 1, 1898, was $227,000; sinking fund assets on Feb. 1, 1898, amounted to $32,392.

ASSESSED VALUATION in 1897 of real estate was $3,588,815; personal property, $1,199,527; total, $4,788,342; city tax (per $1,000), $12·00. Property is assessed at about 45 per cent of its actual value.

POPULATION.—The population in 1890 was 14,068; in 1880 was 9,561; in 1870 was 4,560; in 1897 (estimated) 22,000.

SEDALIA SCHOOL DISTRICT.—A. W. McKenzie, Secretary.

LOANS—	When Due.
6s, ..., $20,000	1905
5s. ....., 30,000	July 1, 1909
(subject to call after July 1, 1899.)	
4s ....., $15,000.	1918
(subject to call.)	
REFUNDING BONDS—	
4½, ..., $23,000	1919
Bonded debt Dec. 1, '98	$151,000

Floating debt	$10,000
Total debt Dec 1, 1898.	161,000
Sinking fund	10,000
Net debt Dec. 1, 1898	151,000
Assessed valuation '98	4,554,873
Assessment abt. 50% actual value.	
School tax (per $1,000) '98	$10·00
Population in 1898 (est.)	22,000

SNI-A-BAR.—F. THORNTON, County Clerk.

This township is in Lafayette Co. Five thousand dollars of bonds issued in 1870 and due in 1875 are in litigation.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $36,000	Aug. 1, 1910
Subject to call at any time.	

Bonded debt July 1, 1898	$41,000
Tax valuation 1898	716,312
Population in 1890 was	2,698
Population in 1880 was	1,637

SPRINGFIELD.—G. W. HACKNEY, Clerk.

Springfield is in Greene County.

LOANS—	When Due.
SEWER BONDS—	
4½s, M&N, $50,000	May 1, 1911
Subject to call May 1, 1901	
4½s, J&J, $50,000	July 1, 1911
Subject to call July 1, 1901	
4½s, A&O, $31,000	Oct. 1, 1911
Subject to call Oct. 1, 1901	

LOANS—	When Due.
FUNDING—	
4½s, ... $25,000	June 15, 1905
Interest is payable in New York.	
Total debt Jan. 1, 1899	$157,800
Tax valuation 1898	7,827,104
Total tax (per $1,000) '98	$23·00
Population in 1890 was	21,850

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

County seat is Milan.

LOANS—	When Due.
RR. REFUNDING BONDS—	
5s, Feb., $9,000	July 1, 1908
Subject to call at any time.	
4s, ..., $150,000	Feb. 1, 1918
Subject to call, $50,000 1903, $50,000 1908, $50,000 1913.	

Total debt Feb. 15, 1899.	$159,000
Sinking funds	60,000
Net debt Feb. 15, 1899	99,000
Tax valuation 1898	5,205,080
Assessment is ⅓ actual value.	
State & Co. tax (per M) '98	$6·50
Population in 1890 was	19,000

INTEREST on all bonds is payable in New York.

TRENTON—{THOMAS A. MURPHY, Mayor. J. P. WARD, City Clerk.

This city is in Grundy County.

LOANS.	When due.
IMPROVEMENT BONDS—	
5s, F&A, $20,000	Aug. 1, 1913
REFUNDING BONDS—	
4½s, A&O, $37,000	Jan. 1, 1918
$10,000 optional after 1907 and $10,000 after 1912.	
Total debt Feb. 1, 1898	$60,000

Tax valuation real	$915,950
Tax valuation personal	386,345
Tax valuation, merch'ts.	120,000
Total valuation, 1896	1,422,295
Assessment ½ actual value.	
City tax (per $1,000)	$9·00
Population in 1890 was	5,039
Population in 1897 (est.)	7,000

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

VANBUREN.—T. T. CRITTENDEN, JR., Co. Clk.

This township is in Jackson County.

LOANS—	When Due.
REFUNDING BONDS 1892—	
4s, Jan. 4, $5,000	Optional
Bonded debt July 1, 1898	$45,000
Tax valuation, real	$503,650

Tax valuation, personal	$203,930
Total valuation, 1897	707,580
Assessment is ⅖ actual value.	
Population in 1890 was	2,020
Population in 1880 was	2,124

INTEREST is payable at the Ninth National Bank, New York City.

VERNON CO.—{R. J. MCGOWAN, Clerk Co. Court. R. F. LANCASTER, Treasurer.

County seat is Nevada. The $4,000 of 8 per cent railroad bonds are past due, but have never been presented for payment, and the Treasurer has been unable to trace them.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, M&S, $140,000	1908-1918
($40,000 due Sept., 1908, and $100,000 in Sept., 1918.)	
8s, J&J, 4,000	.....
Interest is payable in New York.	
Bonded debt Feb. 4, 1899	$140,000
Floating debt	60,000

Total debt	$200,000
Sinking fund	15,000
Net debt Feb. 4, 1899	185,000
Assessed valuation '98	8,779,143
Assessment about ⅓ actual value.	
State & co. tax (per M.) '98	$6·50
Population in 1890 was	31,505
Population in 1899 (est.)	42,000

WARRENSBURG SCHOOL DISTRICT.—WARREN STONE, Treasurer.

This district is situated in Johnson County.

LOANS—	When Due.
4½s, ..., $27,500	1918
(Subject to call 1908.)	
Bonded debt July 1, 1898	$29,500

Assessed valuation '97	$3,000,000
Assessment about ⅔ actual value.	
School tax (per $1,000) '97	$6·50
Population in 1898 (est.)	8,000

WASHINGTON.—This township is in Franklin County.

LOANS—	When Due.
FUNDING BONDS—	
4s, J&J, $30,000	Sept. 1, 1912
Subject to call at any time.	

Total debt July 1, 1898	$30,000
Tax valuation 1897	700,000
Assessment about ⅓ actual value.	
Population in 1890 was	2,725

WASHINGTON.—F. THORNTON, Co. Clerk.

This township is in Lafayette County.

LOANS—	When Due.
FUNDING BONDS—	
6s, ..., $53,000	July 1, 1910
$7,000 subject to call at any time, $16,000 after 1900 and $30,000 after 1910.	

REFUNDING BONDS—	
5s, ..., $29,000	Aug. 1, 1910
Subject to call after Aug. 1, 1900	
Bonded debt July 1, '98	$77,000
Tax valuation, 1898	1,003,570
Population in 1890 was	3,048

WORTH CO.—{W. P. SPILLMAN, Clerk. A. O. MASON, Treasurer.

Grant City is the county seat.

LOANS—	When Due.
COURT-HOUSE & JAIL BONDS—	
5s, J&D, $25,000	Dec. 1, 1917
(Subject to call after 1902.)	
Bonded debt July 1, '98	$25,000
Floating debt Jan. 1, 1898	4,000

Total debt Jan. 1, 1898	$29,000
Assessed valuation '98	2,829,248
Assessment about 40% actual val.	
State & Co. tax (per M.) '96	$7·50
Population in 1890 was	8,738
Population in 1897 was	10,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Missouri which have reported an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Bonded Debt. $	Assessed Valuation. $	Rate of Int. %	Population. 1890.
Albany, Gentry Co	19,000	$550,000	6	*3,000
Aurora, Lawrence Co	15,500	441,033	5&6	6,000
Austin Township, Cass Co	68,000	575,000	5	1,395
Bates County	140,000	9,544,890	4½	32,223
Bethany, Harrison Co	35,000		5,6,8	1,105
Bolivar, Polk Co	12,000	459,273	5	*4,000
Boonville, Cooper Co	10,000	1,387,700	5	*4,200
Brookfield, Linn Co	35,500	1,044,326	6&8	*6,062
Brunswick, Chariton Co	10,000		6	1,748
Caldwell County	13,000	5,594,902	6	15,152
Cameron, Clinton Co	14,000	650,000	5 & 6	*3,100

Location.	Bonded Debt. $	Assessed Valuation. $	Rate of Int. %	Population 1890.
Canton, Lewis Co	11,500	363,268	5	*2,650
Clarksville, Pike Co	31,500	.....	5	1,186
Clinton, Henry Co	18,000	1,418,530	5	*7,000
Coldwater Township, Cass Co	24,000	400,000	5	788
Columbia, Boone Co	12,000	2,161,780	5	*5,000
Dent County	15,000	1,963,124	6	12,149
Dexter, Stoddard Co	10,000	258,385	6	*1,000
Dolan Township, Cass Co	47,000	1,000,000	5	1,141
Everett Township, Cass Co	25,000	265,000	5	934
Fulton, Callaway Co	14,000	1,353,597	5&6	*5,000
Grant City, Worth Co	10,000	347,555	5	*1,250
Harrisonville, Cass Co	12,000	526,538	5	*2,500
Holden, Johnson Co	12,000	597,858	5	*2,800
Independence, Jackson County	15,000	2,430,010	....	*8,000
Jeddo Township, Knox Co	11,000	330,000	5	571
Kirksville, Adair Co	60,000	1,276,338	5	*7,000
LaBelle Township, Lewis Co	33,500	797,041	6	2,201
Lamar, Barton Co.	30,000	800,000	5	*3,000
Lathrop, Clinton Co	15,300	204,436	5	*1,200
Malden, Dunklin Co	10,000	257,975	6	*2,200
Memphis, Scotland Co	13,000	553,800	5	*2,500
Milan, Sullivan Co	18,000	410,526	4½	*1,800
Mineral Township, Jasper Co	39,000	2,420,670	6	2,145
Monett, Barry Co	14,800	.....	7	1,699
Mound City, Holt Co	14,000	440,297	6	*2,000
Mount Vernon, Lawrence Co	19,000	261,818	6	*1,500
Nevada, Vernon Co	31,000	730,384	5	10,204
Oregon, Holt Co	25,000	621,927	5	948
Peno Township, Pike Co	28,000	809,310	5	2,204
Pike County	30,000	8,834,669	4	26,321
Pilot Grove Township, Cooper Co	10,000	373,327	5	1,788
Plattsburg, Clinton Co	21,100	536,880	5&6	*2,000
Princeton, Mercer Co	16,500	412,121	5	*2,000
Ripley County	20,000	2,060,343	4	8,000
Rockport, Atchison County	10,000	.....	6	934
Salt Pond Township, Saline Co	30,000	1,200,000	4½	2,843
Sarcoxie Township, Jasper Co	31,500	599,230	6	2,532
Shelby County	10,000	5,620,326	6	15,642
Slater, Saline County	18,500	.....	5	33,762
Stanberry, Gentry Co.	17,000	456,773	6	*3,000
Unionville, Putnam County	18,000	.....	5	1,118
Vernon Township, Clark Co	21,300	85,600	6	682
Warrensburg (City), Johnson County	22,500	.....	4½	4,706
Warrensburg Township, Johnson Co	90,000	2,373,036	4	6,096
Wright County	10,000	2,640,491	6	14,484

* Estimate for 1897, of local authorities.

State of North Dakota.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - - - - - 70,795
State Capital - - - - - - - - Bismarck
Governor (term exp. 1st Tues. Jan. 1901) - F. B. Fancher
Secretary of State (term ends 1st Tues. Jan. 1901) - Fred. Falley
Treasurer (term ends 1st Tues. Jan. 1901) - D. W. Driscoll

Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 118.

LOANS— *When Due.*
CAPITOL BUILDING BONDS—
4s. ....., $50,000....July 1, 1923
FUNDING BONDS—
4s. M&N, $106,000.Mar. 20, 1921
HOSPITAL BONDS—
4s, J&J, $50,000....July 1, 1914
4½s, M&N, 153,000..May 1, 1902

REFUNDING BONDS—
4s, J&J, $38,600..July 1, 1915
4s, M&N. $113,000..May 15, 1920
4s, F&A, 20,000..Aug. 1, 1911
4s, J&J, 30,000..July 1, 1914
4s, J&J, 112,000..May 1, 1927
REVENUE BONDS—
4½s, A&O, $150,000.Apr. 25, 1905
4s, M&N, 22,700..May 1, 1909
subject to call after May 1, 1899

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—The following shows the State's bonded debt, floating debt and sinking fund on the dates named:

	July 1,'98.	*Jan.* 1, '98.	*Nov.* 1, '95.	*Jan.* 1,'94.
Bonded debt	$845,300	$845,300	$845,807	$795,807
Floating debt	.....	90,000	130,000	.....
Sinking fund	.....	.....	20,000	.....

ASSESSED VALUATION.—The State's assessed valuation (about ⅓ actual value) has been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Ass'd Valuation.*	*State tax per $1,000.*
1898	$65,458,290	$35,672,726*	$101,131,016	.....
1897	63,778,231	29,693,262*	93,471,493	$4·30
1896	64,722,092	28,676,886*	93,398,978	4·30
1895	69,006,738	25,785,584	94,792,322	4·50
1894	.....	.....	83,630,553	4·50
1893	.....	.....	82,351,987	4·50

*The assessed valuation of personal property for 1898 as given above includes railroad property to the amount of $12,742,895; for 1897 it was $8,772,'03 and for 1896 it was $7,886,030.

DEBT LIMITATION.—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of North Dakota has been as follows in the years named.

1890...182,719 1880...36,909 1870...*14,181 1860...*4,837

The population in 1897 is estimated at 230,000.

* This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH DAKOTA.

NOTE.—*For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.*

BARNES CO.—County seat is Valley City.

Bonded debt Jan. 1, 1899. $58,500
Sinking funds 11,497
Net debt Jan. 1, 1899..... 47,002
Assessed valuation, real.3,160,338
Assessed valuation, pers. 745,546
Asses'd valuat'n, railro'd..551,686
Total valuation 1898...$4,457,570
Assessment about ½ actual value
State & Co. tax (per M.) '98.$16·50
Population 1890 was..... 7,045
Population in 1899 (est.)....10,000

BISMARCK.—Bismarck is situated in Burleigh County.

The bonds issued by the city are all exempt from taxation.

LOANS— *When Due.*
FUNDING—
8s, M&N, $9,000.....May 1, 1901
Interest payable in Bismarck.
SCHOOL—
7s, J&J, $25,000.....July 1, 1903
6s, J&J, 4,000.....July 1, 1909

Interest payable in New York.
Total debt (last returns). $67,800
Sinking fund..... 6,500
Net debt (last returns)... 61,300
Tax valuation 1890.....1,585,182
Tax rate (per $1,000).... $15·50
Population 1890 was.... 2,168

BURLEIGH CO.—JOHN P. HOAGLAND, Treas'r.

County seat is Bismarck.

LOANS— *When Due.*
REFUNDING BONDS—
4s, ..., $71,000.....June 1, 1918
Bonded debt July 1, '98. $157,500
Floating debt..... 20,700
Total debt..... 178,200
Cash in county fund..... 10,056

Assessed val'tion, real..$2,149,052
Assessed valu'n, persn'l. 463,171
Assessed val., railroads. 197,532
Total valuation 1898....2,809,755
State & co. tax (p'r M.)'98....$18·70
Population in 1890 was.....4,247
Population in 1896 (est.).....6,000

CASS COUNTY.—D. C. ROSS, Treasurer. O. J. OLSON, Auditor.

County seat is Fargo.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $15,000.....
DRAINAGE REF'D'G BONDS—
6s, F&A, $24,000.....Feb. 1, 1905
HOSPITAL & POOR FARM—
5s, A&O, $15,000....Oct. 15, 1910
Bonded debt Jan. 1,'99. $54,000
Sinking fund..... 2,489

Net debt Jan. 1, 1899.. $51,511
Assessed valu'n, real... 8,975,188
Assessed valu'n, pers'l. 3,362,082
Total valuation, 1898..12,337,270
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$13·60
Population 1890 was.....19,613
Population 1880 was..... 8,998
Population 1899 (local est.).30,000

EMMONS CO.—EDWARD BRADDOCK, Auditor.

County seat is Williamsport.

LOANS— *When Due.*
REFUNDING BONDS—
7s, J&J, $20,000.....July 1, 1902
6s, M&S, 25,000.....Sept. 1, 1907
Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y.
Bonded debt Jan. 1, 1899.$45,000
Floating debt..... 15,000
Total debt Jan. 1, 1899.. 60,000
Sinking fund..... 7,500

Net debt Jan. 1, 1899.... $52,500
Tax valuation, real..... 786,872
Tax valuation, personal. 340,983
Total valuation 1898....1,127,875
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$19·40
Population 1890 was.....1,971
Population in 1895 was.....3,500
Population in 1899 (est.)....3,800

TAX FREE.—All bonds of this county are exempt from taxation.

FARGO—Fargo is situated in Cass County.

LOANS— *When Due.*

Bridges,	$20,000	1903
Bridges, &c.,	9,000	1904
Funding,	34,000	1901
Refunding	25,000	1913
Sewers,	19,000	1903
do	8,000	1902
Streets,	9,000	1901
Water,	40,000	1911
Water&sewer	30,000	....
Paving,	20,000	1900 to '11

Bonded debt Jan. 1,'98.. $194,000
Floating debt..... 50,000
Total debt..... 244,000
Sinking funds..... 48,000
Net debt Jan. 1, 1898..... 196,000
Tax valuation real.....1,837,868
Tax valuation, personal. 501,316
Total valuation 1898....2,339,184
Assessment about ⅓ actual value.
Total tax (per $1,000) '97..$60·30
Population in 1890 was..... 5,664
Population 1898 (local est.).13,000

In addition to the above there are outstanding $40,000 water bonds which were assumed by the city upon purchasing the works. These are to be paid from water rents and not by general taxation.

GRAND FORKS—JOHN DINNIE, Mayor. F. A. BROWN, Auditor.

This city is situated in Grand Forks County.

LOANS— *When Due.*
BRIDGE BONDS—
7s, Mar., $50,000.....Mar. 1, 1909
FILTRATION BONDS—
6s, M&S, $40,000.....Sept. 1, 1914
FUNDING BONDS—
6s, A&O,$51,000.....Oct. 1, 1910
REFUNDING BONDS—
6s, ..., $30,000.....1917

SEWER BONDS—
6s, J&J, $9,000.....July 1, 1899
($2,000 due yearly) to 1901
6s, J&J, $30,000.....July 1, 1902
(3,000 due yearly) to 1911.
WATER WORKS—
7s, June,$15,000.....June 1, 1905
7s, Nov., 18,000.....Nov. 5, 1905

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the city hall bonds in St. Paul, and on all other issues in New York.

BONDED DEBT on March 1, 1899, was $243,000, including a water debt of $86,000; sinking fund, $20,000; net debt, $223,000. The city owns its water works, valued in 1892 at $160,000, and other property amounting to $96,000; total city property 1892, $256,000.

ASSESSED VALUATION in 1898 was $2,093,881. Assessment is about 25 per cent of actual value. Tax rate ($1,000) in 1898 was $53·50.

POPULATION in 1890 was 4,979; in 1880, 1,705; in 1899 (estimated), 12,000.

GRIGGS CO.—IVER UDGARD, Treasurer.

County seat is Cooperstown.

LOANS— *When Due.*
COURT HOUSE & JAIL—(refund'g)
6s, M. & S, $30,000....Mar. 1, 1904
REFUNDING WARRANTS—
6s, F&A, $20,000....Feb. 10, 1903
Bonded debt Mar.1,1898.. $62,000
County has no floating debt.

Sinking fund..... $12,654
Net debt Mar. 1, 1898.... 50,346
Cash on hand..... 22,703
Total valuation 1898....2,010,778
Assessment about ⅓ actual value.
Aver. tax (per $1,000) '97...$33·40
Population 1890 was.....2,817

INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York; on the seed-wheat bonds by Gilman Son & Co., New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

JAMESTOWN.—Geo. C. Eager, Auditor.

Jamestown is situated in Stutsman County.

LOANS—	When Due.
School Bonds—	
7s, July 1, $50,000	May 25, 1907
Sewer Bonds (1894)—	
7s, Semi-an., $5,000	1899-1914
($1,250 due every 5 years).	
Warrants—Funding—	
7s, July 1, $5,000	Mch. 22, 1900

Interest payable at Jamestown.
Total debt Mar, 1, 1899....$17,500
School debt (additional).. 50,000
Tax valuation 1898..... 889,797
Assessment same as actual value.
Total tax rate (per M.) '97..$39·00
Population in 1890 was.....2,296

KIDDER COUNTY.—County seat is Steele.

LOANS—	When Due.
Funding Bonds—	
7s, M&N, $17,000	May 2, 1902
6s, J&J, 9,000	July 1, 1911
6s, J&D, 20,000	Dec. 15, 1914
Bonded debt July 1, 1898. $52,000	
Floating debt..... 6,636	
Total debt..... 58,636	

Assessed valuation, real $708,211
Assessed valuation, pers. 133,024
Assessed valuation, RR. 157,012
Total valuation 1898.... 998,247
Assessment is ½ actual value.
Aver. tax (per $1,000) '97..$33·60
Population in 1890 was..... 1,211
Population in 1880 was..... 89

INTEREST on the funding bonds due in 1902 is payable at the Nat. Park Bank, New York; on those due in 1911 at the Merchants' Exchange Nat Bank, St. Paul; on those due in 1914 at the Chase Nat. Bank, N. Y.

MANDAN.—Anton Grunenfelder, Treasurer.

This city is the county seat of Morton county.

LOANS—	When Due.
Refunding Bonds—	
5s, g. $15,000	1913
Funding, 8,000	May 1, 1908
Water-wks, 10,000	Feb. 1, 1910
do 5,000	Dec. 30, 1913
Bonded debt May 1, 1898. $39,000	

Floating debt..... $414
Total debt May 1, 1898.... 39,414
Sinking funds..... 4,617
Net debt May 1, 1898 34,797
Assessed valuation 1897 525,022
Assessment about ⅗ actual value.
Population in 1880 was.....1,328

MORTON COUNTY.—P. B. Wickham, Treas.

County seat is Mandan.

LOANS—	When due.
Refunding Bonds—	
5s, June, $25,000	June 1, 1913
Court House Bonds—	
7s, J&J, $35,000	July 1, 1905
Interest payable in New York.	
All issues exempt from taxation.	
Bonded debt July 1, '98. 65,000	

Floating debt..... $28,815
Total debt July 1, 1898.. 93,815
Assessed valuation 1898.2,873,214
Assessment about ⅗ actual value.
Average tax (per M.) '97....$33 30
Population 1890 was.....4,728
Population in 1898 (est.) 7,500

NELSON CO.—E. O. Engesather, Treasurer.

County seat is Lakota.

LOANS—	When Due.
County Bonds—	
7s, A&O, $10,000	Apr. 1, 1904
6s, J&J, 16,000	July 1, 1914
Refunding Bonds—	
6s, J&D, $20,000	June 1, 1915
Bonded debt Feb. 1, '99....$63,000	
Sinking fund..... 7,087	

Net debt Feb. 1, 1899.....$55,913
Assessed valuation, real.1,481,882
Asses'd val., pers. & RR. 716,768
Total valuation 1898.....2,198,650
Assessment is ¾ actual value.
State & Co. tax (per M) '98.$15·50
Population in 1890 was.....4,293
Population in 1898 (about)..6,300

TAX FREE.—All the bonds issued are exempt from taxation.

INTEREST on the county bonds due in 1904 is payable at St. Paul, Minn.; on all others at New York.

RAMSEY CO.—Henry Hale, Auditor.

County seat is Devil's Lake.

LOANS—	When Due.
Funding Bonds—	
7s, Mar. 20, $15,000.	Mar. 20, 1900
6½s, M&S, 18,000.	Sept. 1, 1902
6s, M&S, 5,000.	Mar. 20, 1910
.... M&N, 18,000.	May 1, 1915
Seed Grain Bonds—	
7s, M19&S, $30,000.	Mar. 19, 1900
Bonded debt July 1, '98. $86,000	
Floating debt..... 14, 94	
Total debt..... 100,194	

Cash in county funds.... $20,859
Assessed valuat'n, real..1,624,066
Assessed valuation, pers. 648,553
Assessed valuation, RR.. 167,660
Assessed valuation 1898.2,440,279
Assessment about ⅗ actual value.
Average tax (per $1,000) '97.36·50
Population 1890 was.....4,418
Population 1880 was..... 281
Population 1897 about.....7,500

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—A. C. Dewey, Treas.

County seat is Forman.

LOANS—	When Due.
Funding—	
6s, J&D, $38,000	Dec. 1, 1915
Int. paid at Chase Nat'l B'k, N. Y.	
Total debt March, 1899.. $38,390	
Sinking fund and cash.... 25,000	
Net debt Mar. 1, 1899.... 13,890	

Assessed valuat'n, real.$1,016,942
Ass. valuat'n, pers. & RR. 909,825
Total valuation 1898....1,926,767
Assessment about ⅔ actual value.
State & Co. tax (p. $1,000) '98.$10·10
Population 1890 was..... 5,076
Population 1898 about..... 7,000

STUTSMAN CO.—H. C. Flint, Treasurer.

County seat is Jamestown.

LOANS—	When due.
Road and Bridge Bonds—	
6s, g. J&J, $36,500 g.	July 1, 1903
Court House and Jail Bonds—	
6s, g. J&J, $27,000 g.	July 1, 1909
Subject to call July 1, 1899.	
Interest payable in New York.	
Bonded debt Jan. 1, 1899..$63,500	
Floating debt..... 11,572	
Total debt July 1, 1898.... 75,072	

Sinking fund.... ..... $9,392
Net debt Jan. 1, 1899.... 65,680
Assessed valuation, real.3,045,167
Asses'd val., pers. & RR.1,402,319
Total valuation 1898....4,746,486
Assessment about ½ actual value.
State & Co. tax (per M) '98..$12·00
Population 1890 was.....5,266
Population 1880 was.....1,007
Population 1899.....8,000

TOWNER CO.—D. K. Brightbill, County Auditor. Cando is the county seat.

Bonded debt July 1, 1898.$35,300
Sinking fund..... 18,892
Net debt July 1, 1898..... 16,408
Assessed valuation, real. 60·,188
Assessed val'n, per'l & RR. 548,247

Total valuation 1898...$1,151,744
Assessment abt. 50% actual value.
State & Co. tax (per M.) '98..$21·00
Population in 1890 was.....1,450
Population in 1898 (est.)..... 5,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all places in North Dakota which have reported a bonded indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

Location.	Cash in Treasury. $	Total Debt. $	Assessed Valuation 1898. $	Aver'ge Tax Rate. 1897. $	Population. 1890.
Benson County	9,719	28,540	1,501,079	34·80	2,460
Bottineau County	1,862	38,472	1,084,069	30·50	2,893
Cavalier County	19,010	65,829	2,290,290	30·90	6,471
Devil's Lake, Ramsey Co.	.....	19,500	.....	.....	846
Eddy County	10,198	19,838	1,028,576	35·90	1,377
Foster County	4,223	78,594	1,590,067	19·10	1,210
Grafton, Walsh Co.	.....	30,000	533,790	.....	1,594
Grand Forks County	44,693	26,430	9,192,562	36·10	18,357
Lisbon, Ransom Co.	.....	22,714	.....	.....	935
Logan County	.....	20,522	516,531	28·30	597
Mayville, Traill Co.	5,500	10,000	262,000	36·10	657
McHenry County	9,946	27,664	822,020	31·60	1,584
McIntosh County	9,845	34,072	818,074	26·70	3,248
McLean County	5,435	26,054	655,976	36·10	860
Mercer County	3,586	22,759	337,910	37·60	428
Pembina County	36,858	20,064	4,880,029	35·00	14,334
Pierce County	3,286	15,082	429,539	30·60	905
Ransom County	21,828	40,577	2,438,077	38·70	5,393
Richland County	19,336	40,788	7,186,979	26·40	10,751
Rolette County	5,057	48,419	890,490	30·70	2,427
Starke County	1,565	27,064	2,026,105	27·10	2,304
Steele County	22,543	20,176	2,667,026	22·10	3,777
Steele, Kidder Co.	.....	25,000	.....	.....	133
Valley City, Barnes Co.	530	28,000	399,097	*5·00	1,089
Wahpeton, Richland Co.	.....	43,000	.....	.....	1,510
Walsh County	38,283	34,495	6,060,482	30·60	16,587
Ward County	11,698	23,307	1,433,124	34·40	1,681
Wells County	13,372	53,299	1,842,906	27·50	1,212

* City tax rate.

State of South Dakota.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) - - - - 76,620
State Capital, - - - - - - - - - Pierre
Governor (till Tues. aft. 1st Mon. Jan. 1901) Andrew E. Lee
Sec'y of State (till Tues. aft. 1st Mon. Jan. 1901) Wm. H. Roddie
Treasurer (till Tues. aft. 1st Mon. Jan. 1901) - John Shumber

Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 120.

LOANS—	When Due.
Constitutional Bonds—	
4s, J&J, $30,000	Mar. 1, 1910
Settlement Bonds—	
4s, J&J, $50,000	Mar. 1, 1910
4s, ..., 20,000	Jan. 15, 1911
4½s, J&J, 35,800	May 1, 1902
4½s, J&J, 84,500	May 1, 1907
Deficiency Bonds—	
4½s.....$98,000	Apr. 1, 1905
Refunding Bonds—	
4s, J&J, $107,500	Sept. 16, 1909
4s, ..., 25,000	July 1, 1910
4s, ..., 15,000	Jan. 1, 1912
3½s, ..., 135,000	July 1, 1910
3½s, J&J, 92,500	Nov. 1, 1912
Soldiers' Home Bonds—	
4s, J&J, $45,000	May 1, 1909

INTEREST on the Constitutional and Settlement bonds is payable at the Seaboard Nat. Bank in N. Y.; on the 3½ per cent refunding bonds at the Chase National Bank in New York; and on all other bonds at the Chemical National Bank in New York.

TOTAL DEBT (all bonded) Jan. 1, 1899, $738,300; sinking and other funds available for payment of debt, $226,430; net debt Jan. 1, 1899, $511,869. State has taxes due and unpaid to an amount estimated at $700,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

ASSESSED VALUATION.—The State's equalized valuation has been as follows:

Year.	Valuation.	Year.	Valuation.
1898	$118,580,491	1894	$128,046,765
1897	120,175,431	1893	136,032,840
1896	119,391,156	1892	127,377,990
1895	121,751,151		

TAX RATE.—In 1898 the tax rate (per $1,000) was $3·00.

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

Section 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

Sec. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate $100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax tax or otherwise shall be irrepealable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

Sec. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

Sec. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed *five per centum* upon the assessed value of the taxable property therein. In estimating the amount of indebtedness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included.

SEC. 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

POPULATION OF STATE.—The population of South Dakota has been reported as follows in the years named.
1895.330,975 1890.328,808 1880.98,268 1870.*14,181 1860.*4,837

* This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH DAKOTA.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

ABERDEEN.—C. J. HUTE, Mayor. J. A. SCHLUETER, City Auditor.

This city is situated in Brown County.

LOANS—	When Due.		
CITY BONDS—		Cash on hand, &c.	$10,091
6s, $15,000	Jan. 1, 1907	Net debt Mar. 1, 1899	82,771
FUNDING BONDS—		School bonds (addition'l)	45,500
7s, J&J, $10,000	Jan. 1, 1909	Tax val'ation, real & RR.	732,150
REFUNDING BONDS—		Tax valuation, pers'l	299,605
6s, J&J, $20,000	Jan. 1, 1915	Total valuation 1897	1,031,755
5s, A&O, 23,000	Oct. 1, 1918	Total valuation 1898	1,061,455
SEWER BONDS—		Assessment about 3/5 actual value.	
6s, $10,000	July 1, 1909	Total tax (per $1,000) '97	$21·00
Bonded debt Mar. 1, 1899	$78,000	Population 1890 was	3,182
Floating debt	14,862	Population 1895 was	3,338
Total debt	92,862	Population in 1897 (est.)	4,500

INTEREST is payable at the Chemical National Bank, New York.

BEADLE CO.—Huron is the county seat.

Bonded debt Feb. 1, '99	$45,000	Total valuation, 1898	$3,615,474
Floating debt	6,255	Assessment about actual value.	
Total debt Feb. 1, 1899	51,255	State and County tax (per $1,000) 1898	$12·00
Assessed valuation, real	2,693,266	Population in 1890 was	9,586
Assessed valuation, RR.	431,249	Population in 1899 (est.)	10,000
Assessed valuation, per'l	490,959		

BONHOMME CO.—JOSEPH ZITKA, Treasurer.

Tyndall is the county seat.

LOANS—	When Due.		
6s, A&O, $52,400	1911	Total valuation 1898	$3,127,000
Subject to call 1901		Assessment abt. 40% actual value.	
Bonded debt Jan. 1, '99.	$52,400	Tax rate (State and County) (per M.) 1898	$10·50
Assessed valuation, real.	2,479,000	Average tax rate in County.	25·00
Assessed valuation, per.	648,000	Population in 1890 was	9,057
Assessed valu'n, RR., etc.	153,646		

INTEREST is payable at the Portland National Bank.

CHAMBERLAIN.—Chamberlain is in Brule County.

LOANS—	When Due.		
ARTESIAN WELL AND BRIDGE—		Bonded debt Mar. 1, 1896.	$49,500
6s, J&J, $8,500	J. & J. 15, 1911	Water debt (included)	21,000
FUNDING BONDS—		Floating debt	300
6s, J&J, $20,000	Jan. 15, 1911	Total debt Mar. 1, 1896	49,800
REFUNDING WATER BONDS—		Tax valuation, real	162,492
6s, $15,000		Tax valuation, personal	59,231
REFUNDING WATER BONDS—		Total valuation 1895	221,723
6s, $15,000		Assessment about 1/2 actual value.	
WATER-WORKS BONDS—		Total tax (per $1,000)	$64·00
8s, M&S, $21,000	Sept. 1, 1899	Population in 1895 was	918
		Population in 1890 was	939

INTEREST on $5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on all other bonds at New York.

CUSTER COUNTY.—S. L. CAPLE, Auditor.

County seat is Custer.

LOANS—	When Due.		
FUNDING BONDS—		Floating debt	$103,169
10s, Mar. an., $4,450.	July 1, 1899	Total debt	174,188
7s, Apr. an., 26,569.	Apr. 1, 1900	Sink'g f'ds and oth. assets	79,156
6s, M&N, 20,000.	May 10, 1906	Net debt July 1, 1898	95,032
REFUNDING BONDS—		Tax valuation 1898	784,564
6s, M&N, $20,000	May 10, 1901	Assessment about 1/2 actual value.	
Interest payable at Custer.		State & co. tax (per $1,000)	$29·50
Bonded debt July 1, 1898	$71,019	Population 1895 was	3,326
		Population 1898 (est.)	3,800

DAVISON CO.—L. W. CHAMPLIN, Auditor.

County seat is Mitchell.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, pers'l	$398,460
7s, J&J, $2,500	July 1, 1905	Total valuation 1898	2,181,934
6s, M&N, 28,000	Nov. 1, 1914	Assessment about 3/5 actual value.	
6s, A&O, 20,000	Oct. 1, 1915	State & Co. tax (per M.) '98	$11·50
Bonded debt Feb. 1, '99.	$50,500	Population 1895 was	5,934
Tax valuation, real	1,783,444	Population 1890 was	6,814
		Population 1880 was	3,010

INTEREST on the 7 per cent bonds and on the 6s of 1914 is payable at the County Treasurer's office; on the 6s of 1915, by N. W. Harris & Co., New York City.

OPTIONAL—All bonds are subject to call; the 7s at any time and the 6s ten years before maturity.

GRANT COUNTY—N. FORSBERG, Auditor.

County seat is Millbank.

LOANS—	When Due.		
FUNDING BONDS—		Assessment about 1/3 actual value.	
5½s, $94,000	Apr. 6, 1916	Total tax (per $1,000) '98	$13·00
Optional after Apr. 6, 1906.		Population in 1897 (est.)	10,000
Bonded debt July 1, '98	$94,000	Population 1895 was	7,682
Tax valuation 1898	2,192,496	Population 1898 (est.)	8,500

LAWRENCE CO.—J. B. WELCH, Auditor.

County seat is Deadwood.

Bonded debt July 1, '98	$323,434	Assessment about 1/4 actual value.	
Bonds are exempt from taxation.		State & Co. tax (per M.) '98.	$25·00
Tax valuation, real	$3,240,936	Population 1895 was	14,345
Tax valuation, person'l	956,532	Population 1890 was	11,673
Tax valuation, RRs. &c.	285,174	Population 1880 was	13,248
Total valuation 1898	4,482,642		

TAX FREE—Bonds of this county are exempt from taxation.

MARSHALL CO.—GEO. C. DUNTON, Treasurer.

County seat is Britton.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, real	$1,154,587
6s, $9,000	July 1, 1907	Tax valuation, personal.	275,625
Bonded debt Jan. 1, '99	$34,500	Tax valuation, RRs. &c.	144,453
Floating debt	27,000	Total valuation 1898	1,574,665
Total debt Jan. 1, 1899	61,500	Real valuation	5,000,000
Sinking fund	3,500	Total tax (per $1,000) '98	$15·20
Net debt Jan. 1, 1899	58,000	Population in 1890 was	4,544
		Population in 1899 (est.)	6,000

MEADE COUNTY.—W. A. MCMICHAEL, A'd'r.

County seat is Sturgis.

LOANS—	When Due.		
REFUNDING BONDS—		Bonded debt Jan. 1, '99.	$132,000
10s, March, $24,500	July 1, 1899	Floating debt	80,687
5s, M&N, 107,500	May 1, 1907	Sinking funds	9,160
Subject to call at any time.		Net debt Jan. 1, 1899	203,527
Interest on 10 p. c. loan paid at Deadwood; on 5s, at Fourth Nat'l, N. Y.		Tax valuation 1898	1,536,903
		Tax rate (per $1,000) '98	$21·00
		Population 1898 (est.)	6,500
		Population 1890	4,640

MILLBANK.—J. E. TRURAN, Auditor.

This city is in Grant County.

LOANS—	When Due.		
REFUNDING BONDS—		Floating debt	$6,150
5s, $10,000	1908	Total debt Jan. 1, 1899	29,150
(Subject to call after 1903.)		Assessed valuation 1898	167,896
5s, $13,000	1913	Assessment about 1/3 actual value.	
(Subject to call after 1908.)		Tax rate (per $1,000) 1898	$43·60
Bonded debt Jan. 1, 1899	$23,000	Population in 1890 was	1,207
		Population in 1899 (est.)	1,800

MINNEHAHA CO.—H. W. SMITH, Auditor.

County seat is Sioux Falls.

LOANS—	When Due.		
COURT HOUSE BONDS—		Net debt Jan. 1, 1899	79,360
4½s, A&O, $40,000	Apl. 1, 1904	Tax valuation, real	$5,151,162
4½s, A&O, 40,000	Apl. 1, 1909	Tax valuation, person'l.	1,057,571
REFUNDING BONDS—		Tax val'tion, RRs., etc.	551,514
5s, A&O, $9,360	Feb. 1, 1900	Total valuation 1898	6,760,247
Interest payable in New York.		Assessment is 2/5 actual value.	
Bonded debt Jan. 1, '99	$89,360	State & Co. tax (per M.) '98	$13·50
Sinking fund	10,000	Population 1890 was	21,879
		Population 1899 (est.)	25,000

INTEREST on the refunding bonds is payable at the Chemical National Bank, N. Y.; on the court-house bonds by Messrs. Farson, Leach & Co., New York City.

MITCHELL.—THOMAS FULLERTON, Mayor. H. R. KIBBEE, Treasurer.

Mitchell is situated in Davison County. [Arrangements have been made to refund the water bonds.]

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, real	$591,890
4½s, F&A, $19,500	Feb. 1, 1919	Tax valuation, personal.	197,727
Subject to call Feb. 1, 1909		Tax valuation, railroads	23,589
WATER BONDS—		Total valuation 1898	813,202
7s, F&A, $49,500	Aug. 1, 1906	Real valuation	2,500,000
Subject to call at any time.		Total tax (per $1,000) 1898	$38·60
Interest payable at City Treasury.		Population in 1895 was	2,579
Total debt Mar. 1, 1899	$69,500	Population in 1890 was	2,217
Water debt (included)	50,000	Population in 1898 (est.)	3,550

PENNINGTON CO.—P. F. MCMAHON, A'ditor.

County seat is Rapid City.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation, real	$1,442,202
7s, July, $19,400	July 1, 1903	Tax valuation, person'l.	1,038,390
6s, M&S, 20,000	Mar. 1, 1907	Total valuation in 1898	2,480,592
Bonded debt Jan. 1, 1899	$57,850	Assessment same as actual value.	
Floating debt	149,658	State and Co. tax (per M) '98.	$24·50
Total debt	207,508	Population in 1890 was	6,540
Cash in treasury	19,791	Population in 1898 (est.)	9,000

INTEREST on the funding bonds due in 1899 and 1903 is payable at the Co. Treasurer's office; on other bonds by Kountze Bros., N. Y.

RAPID CITY.—E. L. HURLBUT, Auditor.

Rapid City is situated in Pennington County.

LOANS—	When Due.		
WATER, PARK AND FUNDING—		Total debt Sept. 1, 1898	$144,006
7s, J&J, $51,000	July 1, 1905	Tax valuation, real	694,354
Subject to call.		Tax valuation, personal.	221,003
7s, J&J, $40,000	Aug. 1, 1906	Tax valuation, railroads.	9,933
6s, M&N, 5,000	May 1, 1911	Total valuation 1898	925,290
Bonded debt Sept. 1, '98	$96,000	Assessment 1/2 actual value.	
Water debt (included)	51,000	Total tax (per $1,000) '97	$29·30
Floating debt	48,006	Population 1890 was	2,128
		Population 1898 (est.)	1,900

INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

ROBERTS CO.—J. F. SCHWANTES, Auditor.

Sisseton is the county seat.

LOANS—	Amount.		
7% funding bonds	$20,000	Tax valuation, real	$647,569
6% refunding bonds	12,000	Tax valuation, RR., &c.	123,678
Bonded debt Jan. 1, 1899.	32,000	Tax valuation, personal.	461,283
Floating debt	22,122	Total valuation 1898	1,232,530
Total debt Jan. 1, 1899	54,122	Assessment about 1/3 actual value.	
Sinking fund	2,733	State & city tax (per M.) '98.	$17·00
Net debt Jan. 1, 1899	51,389	Population in 1890 was	1,997
		Population in 1899 (est.)	14,000

SIOUX FALLS.—A. H. STILES, Mayor. T. G. BROWN, Auditor.

Sioux Falls is situated in Minnehaha County.

LOANS—	When Due.		
BRIDGE BONDS—		RAILROAD AID BONDS—	
7s, Nov., $12,000	Nov. 1, 1903	7s, Mch., 60,000	Mar. 9, 1907
6s, July, 8,000	July 1, 1906	Bonded debt Apr. 1, '98.	$321,000
FUNDING BONDS—		Tax valuation, real	1,710,333
7s, July, 35,000	July 2, 1903	Tax valuation, personal.	492,405
7s, Jan., 10,000	Jan. 1, 1904	Total valuation 1898	2,202,738
7s, Aug., 17,500	Aug. 1, 1905	Assessment about 1/4 actual value.	
5s, J&J, 178,500	Jan. 1, 1910	Tot. tax rate (per $1,000) '98.	$38·50
		Population in 1895 was	9,002
		Population in 1890 was	10,177

INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

WATERTOWN.—This city is in Codington County.

Total debt Aug., 1897	$130,000	Population in 1895 was	2,709
Tax valuation 1893	1,200,000	Population in 1890 was	2,672
Real valuation (estim'd)	2,400,000	Population in 1880 was	748

YANKTON.—{A. M. ENGLISH, Mayor. L. M YEATMAN, Clerk.

This city is the county seat of Yankton County.

LOANS—	When Due.
RAILROAD-AID BONDS—	
7s, ..., $54,000	1905
Subject to call.	
PARK BONDS—	
6s, ..., $6,000	1902
6s, ..., 31,000	1913
WATER BONDS—	
6s, ..., $18,000	1903
6s, ..., 3,000	1906
SCHOOL BONDS—	
5s, ..., $10,000	1912
5s, ..., 10,000	1917
5s, A&O. 10,000	1917
Optional after 10 years.	

Bonded debt Jan. 1, '99.. $142,000
Sinking fund..... 3,500
Nebt debt Jan. 1, 1899... 138,500
Water debt (included)... 21,000
Assessed valuation, real. 888,905
Assessed valuation, personal..... 177,200
Total valuation 1898....1,066,105
Assessment about ⅓ actual value.
Total tax (per $1,000) 1898 $42·00
Population in 1890 was.....3,670
Population in 1899 (est.)....5,000

YANKTON CO.—A. W. PETTERSON, Treas.

County seat is Yankton.

LOANS—	When Due.
RAILROAD BONDS—	
4½s, M&N, $305,700..	May 1, 1913
Subject to call at any time.	

Total debt Jan. 1, 1899... $299,800
Sinking fund..... 11,874
Net debt Jan. 1, 1899.... 287,926

Assessed valuation '98..$3,566,752
Assessment about ⅓ actual value.
State & co. tax (per M.) '98.$17·00
Population in 1895 was.....11,305
Population in 1890 was.....10,444
Population in 1899 (est)....14,000

INTEREST is payable at the Chemical National Bank, New York.

ADDITIONAL STATEMENTS.

We give below the bonded debt, warrants outstanding, and cash in treasury on July 1, 1898, the assessed valuation for the year 1898, and the population according to the State census of 1895, of all counties in South Dakota reporting a debt of $10,000 or over, which are not included among the foregoing.

Location.	Bonded Debt. $	Warrants Outstand'g. $	Cash in Treas'y. $	Assessed Valu'n. $	Population.
Butte County	14,848	24,130	3,781	532,157	1,575
Campbell County	28,500	8,925	7,104	952,368	4,303
Codington County	35,000	19,056	23,943	3,024,225	7,096
Day County	15,000	15,400	20,636	2,911,165	10,561
Douglas County	19,000	25,368	13,710	1,464,887	4,758
Edmunds County	31,000	330	12,822	1,489,944	3,740
Fall River County	40,000	121,096	12,185	1,366,452	4,168
Hanson County	20,000	8,132	10,330	1,830,733	4,606
Hughes County	167,000	24,720	13,769	1,955,892	3,180
Hyde County	23,000	10,974	10,318	798,725	1,333
Lake County	30,000	.....	26,160	2,594,388	7,680
McCook County	20,000	1,257	20,161	2,377,163	7,206
Miner County	10,000	.....	17,090	2,115,458	5,015
Potter County	10,000	4,462	16,185	1,106,478	2,464
Sully County	10,000	.....	11,125	1,115,661	1,641
Turner County	20,000	.....	42,202	3,925,813	11,837
Union County	15,000	1,127	34,963	2,934,346	10,515
Walworth County	10,000	4,387	2,429	758,116	2,480

State of Nebraska.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854
Admitted as a State (Act April 19, 1864) - March 1, 1867
Total area of State (square miles) - - - 76,840
State Capital, - - - - - - - - Lincoln
Governor (term exp. Th. aft. 1st Tu. Jan. '01) Wm. A. Poynter
Secretary of State (till Thur. aft. 1st Tues. Jan. 01') W. F. Porter
Treasurer (till Thurs. after 1st Tues. Jan.'01) John B. Meserve.

Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall *not be less* than sixty days," but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 122.

On Dec. 1, 1898, the State bonded debt was $153,267 and the general fund warrants outstanding amounted to $1,569,334. The table below shows the bonded debt on the dates mentioned.

TOTAL DEBT, ETC—The subjoined statement shows Nebraska's total bonded debt outstanding and in the school fund, and the assets held against the same, on each of the dates named.

Bonds—	*Dec.* 1, '98.	*Dec.* 1, '97.	*Dec.* 1, '96.
Bonds outstanding	.....	.....	$123,000
Bonds in permanent school fund	$153,267	$261,267	326,267
Total funded debt	$153,267	$261,267	$449,267
Offsets—			
Cash in treasury	.....	$81,943	$317,840
Delinquent sink'g fund, taxes, &c.	.....	....	276,091
Total resources	.....	.....	$593,931

PERMANENT SCHOOL FUND.—In addition to the $157,267 35 of State bonds mentioned above, the school fund held Dec. 1, 1898: cash, $238,468; United States bonds, $15,000; sundry State of Nebraska county bonds, $3,033,029; total of all, $3,439,764 38.

ASSESSED VALUATION.—The total assessed valuation (about 25 per cent of true value) and tax rate per $1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per $1,000	Years.	Total Assessed Valuation.	Tax rate per $1,000
1898	$167,830,822	....	1888	$176,012,820	$7 50
1897	165,193,736	....	1887	160,506,266	8 12½
1896	167,078,270	$7 11	1886	142,932,570	7 62½
1895	171,468,207	....	1884	126,615,886	7 69½
1894	183,717,498	6 84	1883	110,543,644	7 40
1893	194,733,124	6 49	1882	98,537,475	....
1892	186,432,376	7 00	1881	93,142,456	....
1890	184,770,204	6 24	1880	90,499,618	....
1889	182,763,538	6 50	1870	75,467,398	....

DEBT LIMITATION.—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to $100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE.—The population of Nebraska has been as follows in the years named:

1890	1,058,910	1870	122,993
1880	452,402	1860	28,841

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

ADAMS COUNTY.—

County seat is Hastings.

LOANS—	When Due.
COURT HOUSE AND JAIL—	
5s, ..., $64,000 ..	July 1, 1909
Subject to call after July 1, 1899	
RAILROAD BONDS—	
5s, ..., $125,000 ..	May 1, 1908

Total debt Jan., 1898... $189,000
Sinking fund..... 80,000
Total valuation 1898... 2,669,548
Population in 1890 was.....24,303

AURORA.—

This city is in Hamilton County.

LOANS—	When Due.
WATERWORKS BONDS—	
6s, J&J, $25,000.....	Aug. 1, 1908
Subject to call at any time.	
6s, A&O, $7,000.....	Oct. 1, 1911
Subject to call at any time.	
AURORA SCHOOL DISTRICT—	
6s, ..., $5,000....	July 1, 1909
subject to call after July 1, 1899	
AURORA PRECINCT RAILROAD AID BONDS—	
8s, ..., $8,000....	Jan. 1, 1900

City debt Jan., 1898.....$32,000
Total tax (per $1,000) abt..$29·71
Population 1890 was.....1,862
Population in 1895 (est.).....2,500

BEATRICE.—H. L. HARPER, City Clerk.

Beatrice is the county seat of Gage County.

The K. C. & B. RR. bonds are in litigation.

LOANS—	When Due.
FUNDING BONDS—	
6s, M&S, $8,000	Sept. 7, 1905
Subject to call at any time.	
CURBING BONDS—	
6s, ann., $18,959....	1896-1901
K. C. & B. RR. BONDS—	
6s, M&N, $50,000	Nov. 1, 1909
Subject to call at any time.	
SEWER BONDS—	
6s, Jan., $8,500.....	Jan. 1, 1910
Subject to call at any time.	
6s, Jan., $16,000.....	Jan. 2, 1911
Subject to call at any time.	
PAVING BONDS—	
6s, J&D, $20,000	June 1, 1909
Subject to call at any time.	
6s, J&J, $12,000.....	Jan. 1, 1910
Subject to call at any time.	
6s, J&J, $19,000.....	July 1, 1910
Subject to call at any time.	
6s, F&A, $5,000.....	Aug. 1, 1910
Subject to call at any time.	
6s, M&N, $4,000.....	Nov. 1, 1911
Subject to call at any time.	
6s, F&A, $3,000.....	Aug. 1, 1912
Subject to call at any time.	
6s, ann., $8,000	Aug. 1, 1899
6s, ann., 15,000.....	Aug. 1, 1900
6s, ann., 6,160.....	Sept. 1, 1900
6s, ann., 24,138.....	June 1, 1901
6s, ann., 7,200.....	Dec. 1, 1901
WATER WORKS BONDS—	
6s, Mar., $80,000	Mar. 9, 1906
Subject to call at any time.	
6s, July, $10,000	July 1, 1910
Subject to call at any time.	
5s, M&N, $35,000.....	Nov. 2, 1911
Subject to call at any time.	
BEATRICE SCHOOL DIST. BONDS.	
6s, J&D, $19,000.....	Dec. 1, 1899
($1,000 due yearly) to Dec. 1, 1917	
6s, ..., $6, 00.....	Oct. 1, 1899
($500 due yearly)... to 1911	
6s, ..., $20,000	Aug. 1, 1899
($1,000 due y'rly) to Aug. 1, 1919	
6s, M&S, $15,000.....	Sep 1, 1901
($1,000 due yearly) to Sep. 1, 1915	
BEATRICE PRECINCT LOANS—	
Railroad Bonds—	
8s, ..., $20,000	Jan. 1, 1900

INTEREST is payabl by Kountze Bros., New York City.

TOTAL bonded debt February 1, 1899, was $394,673; floating debt, $28,196; judgments, $2,832; total debt, $425,702, of which water debt was $125,000; total bonded debt of the school district on April 1, 1898, which is entirely separate from the city debt, was $67,000, and the floating debt, $15,000. Tax rate of school district in 1897 was $26·00.

POPULATION in 1890 was 13,836; in 1880 was 2,447.

BLAIR.—{A. C. JONES, Mayor. HENRY MENCKE, City Clerk.

County seat of Washington County.

LOANS—	When due.
COURT HOUSE BONDS—	
6s, J&J, $5,000.....	July 1, 1909
Subject to call at any time.	
WATER WORKS BONDS—	
7s, Aug., $20,000....	Aug. 10, 1905
Subject to call at any time.	

Total debt Feb. 1, 1899....$25,000

Tax valuation, real.....$153,085
Tax valuation, personal.. 85,916
Total valuation 1898..... 239,001
Assessment ⅕ actual value.
Total tax (per $1,000) '98..$57·40
Population 1890 was.....2,089
Population 1880 was.....1,317
Population 1899 (estimated).3,500

INTEREST is payable in New York by Kountze Brothers.

TAX FREE.—Bonds of this city are exempt from taxation.

BOONE COUNTY.—County seat is Albion.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, May, $25,000.....	May 1, 1916
Subject to call after 1906.	
RAILROAD BONDS—	
8s, Jan., $33,000.....	Jan. 7, 1901
Interest is payable in New York.	

Total debt Jan. 1, 1898....$58,000
Sinking funds..... 11,000

Net debt Jan. 1, 1898.... $47,000
Tax valuation, real.....1,051,403
Tax valuation, personal. 326,082
Tax valuation, railroads. 180,959
Total valuation 1897 1,558,444
Total valuation 1898....1,617,378
Total tax (per $1,000)... 28·875
Population in 1890 was..... 8,683
Population in 1898 (est.)...13,000

The assessed valuation of property is not to exceed 15 per cent of the actual value.

BOYD COUNTY.—E. G. BARNUM, Co. Clerk.

County seat is Butte.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&J, $20,000.....	Jan. 2, 1915
Subject to call after Jan. 2, 1905	

Interest payable at County Treas.
Bonded debt Feb. 1, 1899..$20,000

Total debt Feb. 1, 1899....$60,000
Tax valuation 1898.....295,693
Assessment about ⅓ actual value.
Tax rate (per $1,000) '98.$27·12½
Population in 1898 (est.).....7,500

BUFFALO COUNTY.—County seat is Kearney.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $45,000.....Jan. 1, 1910
Subject to call after Jan. 1, 1910
FUNDING BONDS—
7s, M&N, $25,000.....May 1, 1900
REFUNDING BONDS—
4½s, ..., $54,000.....1919
Subject to call after 1909.

Bonded debt Feb. 1, '99. $124,000
Sinking fund..... 6,000
Net debt Feb. 1, 1899.... 118,000
Tax valuation 1898.....2,747,675
Assessment about 1/9 actual value.
County tax (per $1,000) '98 $17·00
Population in 1890 was 22,160
Population in 1899 (est.)...25,000

INTEREST is payable at Kearney, Neb.

BURT COUNTY.—J. F. PIPER, Treasurer.

County seat is Tekamah.

LOANS— *When Due.*
FUNDING BONDS—
3s, J&J, $105,000.....July 1, 1901
Total debt Mar. 1899... $105,000
Tax valuation, real.....2,123,985
Tax valuation, personal. 655,026

Total valuation 1898...$2,963,505
Assessment is 1/3 actual value.
Total tax (per $1,000)... 21·08
Population 1890 was.....11,069
Population 1896 (est.).....15,000

INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIEFENDORF, Co. Cl'k

County seat is David City.

LOANS— *When Due.*
COURT HOUSE BONDS—
5s, J&J, $25,000.... July 1, 1899
5s, J&J, 25,000.... July 1, 1909
REFUNDING BONDS—
5s, J&J, $89,000.....Jan. 1, 1912
Total debt Jan. 1, 1898...$139,000

Sinking fund..... $15,000
Net debt Jan. 1, 1898.... 124,000
Total valuation 1898....2,210,125
Assessment abt. 15 p. c. actual val.
State & co. tax (per M.) '97..$24·70
Population 1890 was.....15,454
Population 1897 (est.).....17,000

TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

County seat is Plattsmouth.

LOANS— *When Due.*
COURT HOUSE BONDS,
5s, Jan., $80,000.....Jan. 1, 1910
Subject to call after Jan. 1, 1900
Bonded debt Jan. 1, 1899..$80,000
Sinking fund..... 12,000

Tax valuation, real, '98..$2,828,608
Tax valuation, per'l, '98. 1,522,451
Total valuation 1898.... 4,351,059
Assessment about 1/5 actual value.
State & co. tax (per M.) '98.$22·75
Population in 1890 was....24,080

INTEREST on all bonds county is payable in New York.

CENTRAL CITY.—J. R. RATCLIFFE, Chairman Finance Committee.

County seat of Merrick County.

LOANS— *When Due.*
BRIDGE BONDS—
6s, M&N, $10,000.....Nov. 8, 1918
Subject to call after Nov. 8, 1898
WATER WORKS—
6s, M&N, $19,000....Nov. 8, 1908
Subject to call at any time.

Total debt Feb. 1, 1899....$29,000
Total valuation 1898.....165,000
Assessment less ¼ actual value.
Tax rate per $1,000) '98....$76·20
Population in 1890 was.....1,368
Population in 1899 (est.)....1,600

INTEREST is payable in New York City.

COLUMBUS.—WM. BECKER, Clerk.

Columbus is in Platte County.

LOANS— *When Due.*
WATER WORKS—
7s, May 1, $25,000.....May 1, 1906
Subject to call at any time.
3s, Nov. 1, $10,000....Nov. 1, 1908
Subject to call at any time.
BRIDGE BONDS—
6s, May 1, $8,000.....May 1, 1909
6s, Dec. 1, 30,000.....Dec. 1, 1917
WATER BONDS—
7s, ..., $2,500.....May 1, 1914

REFUNDING BONDS—
4½s, M&S, $37,500...Mch. 1, 1919
Subject to call after Mch. 1, 1909
Total debt Mar. 1, 1898 ...$75,500
Tax valuation 1897.....417,966
Assessment about 1/8 actual value.
Total tax (per $1,000)..... $53·00
Population 1890 was..... 3,134
Population 1880 was..... 2,131
Population in 1898 (est.).. 4,200

CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, A&O, $65,000....Oct. 1, 1910
Subject to call after 1900.
WEST PT. PRECINCT BONDS, (ref.)
6s, J&J, $30,000.....July 1, 1915
Subject to call after July 1, 1905

Bonded debt Jan. 1, 1899..$65,000
Precinct bonds (add'l).. 30,000
Total valuation 1898....2,188,738
Assessm't abt. 1/5 to 1/7 act'l value.
State & co. tax (per M) '98..$21·50
Population 1899 (est.).....15,500
Population 1890 was.....12,265

DAKOTA CO.—GEO. C. BILLE, State & Co. Clk.

County seat is Dakota.

Bonded debt Jan., 1899..$125,000
Floating debt..... 15,000
Total debt Jan., 1899..... 130,000
Tax valuation 1898.....1,879,003

Assessment about ¼ actual value.
State & Co. tax (p. M.) '98.$27·12½
Population in 1890 was 5,386
Population in 1899 (est.)....10,000

INTEREST is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

DODGE COUNTY.—C. A. MANVILLE, Clerk.

County seat is Fremont. The matter of refunding the bonded debt is now (April 1, 1899,) under consideration.

LOANS— *When Due.*
BRIDGE BONDS—
7s, Mar. 1, $10,000...Mar. 1, 1902
COURT HOUSE—
5s, J&J, $50,000.....July 1, 1909
subject to call after July 1, 1899
REFUNDING—
5s, J&J, $100,000.....July 1, 1910
subject to call after July 1, 1900

4½s, J&D, $55,000..Dec. 15, 1910
Total debt July 1, 1898.. $215,000
Total valuation 1898....3,070,717
Ass'ment real 6 pers'al ¼ act. val.
County tax (per $1,000)'98.$20·75
Population 1890 was.....19,260
Population 1880 was.....11,263
Population 1895 (est).....26,000

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—{D. M. HAVERLY, Clerk. {GEO. HELMROD, Treasurer.

The county seat is Omaha.

LOANS— *When Due.*
EXPOSITION BONDS—
4½s, J&J, $100,000...Jan. 1, 1918
FUNDING BONDS—
4½s, J&J, $180,000...Jan. 1, 1918
ROAD IMPROVEMENTS—
4½s, J&J, $150,000...July 1, 1912
REFUNDING BONDS—
5s, J&J, $268,000.....July 1, 1907
5s, J&J, 158,000.....July 1, 1911
4½s J&J, 119,000.....July 1, 1915
Subject to call after July 1, 1905

Interest payable in New York City.
Bonded debt Feb. 1, '99. $975,000
Floating debt..... 40,000
Total debt Feb. 1, 1899. 1,015,000
Tax valuation, real.....17,077,087
Tax valuation, personal 3,946,485
Total valuation 1898...21,023,552
Assessment about ½ actual value.
State & co. tax (per M.) '98.$24·45
Population 1890 was.....158,008
Population 1897 (est.).....160,000

FAIRBURY.—

This city is the county seat of Jefferson County.

LOANS— *When due.*
CITY HALL BONDS—
6s, July, $10,000.....July 1, 1907
6s, J&J, 11,000.....Sept. 1, 1912
Subject to call after Sept. 1, 1897
Fairbury Precinct—
RAILROAD AID—
6s, ..., $40,000....Jan. 1, 1907
Subject to call after. Jan. 1, 1897

City bonded dbt. Feb. 1, '98.$21,000
Floating debt..... 2,300
Total city debt Feb, 1, '98. 23,300
Tax valuation, real.....250,834
Tax valuation, personal... 69,551
Total valuation 1897.....320,385
Assessment about ¼ actual value.
Population of city 1890 was.2,630
Population of city 1897 abt. 5,000

INTEREST on city bonds is payable by Kountze Bros., N. Y. City.

FALLS CITY.—{JOHN HORNER, Mayor. {W. W. ABBEY, Treasurer.

County seat of Richardson County. The school bonds given below are not a city debt, the school district, which includes the city and other territory, being responsible.

LOANS— *When Due.*
ELECTRIC LIGHT—
5s, Jan., $6,000.....July 1, 1910
Subject to call at any time.
WATER WORKS—
6s, M&N, $7,000.....May 1, 1908
5s, J&J, 24,000.....July 1, 1912
Subject to call at any time.
Total debt Feb. 1, 1899...$37,000
Sinking fund..... 1,000

SCHOOL BONDS—
5s, J&J, $25,000.....July 1, 1907
Subject to call.
Tax valuation 1898.....$357,451
Assessment about 1/5 actual value.
Tax rate (per $1,000) '98....$49·60
School tax (additional)..... 18·50
Population 1890 was.....2,102
Population 1897 (about).....4,000

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

FREMONT.—{WILLIAM FRIED, Mayor. {J. C. CLELAND, Treasurer.

This is the county seat of Dodge County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ann., $209,000...Mch. 1, 1919
Subject to call after Mch 1, 1904
FREMONT SCHOOL DISTRICT—
5s, ..., $35,000....Aug. 1, 1909
Special Assessment Bonds—
6s, June, $8,000....June 1, 1899
Subject to call at any time.

Fremont Precinct—
BRIDGE BONDS—
7s, ..., $13,000.....1901-1902
6s, ..., 50,000.....Feb. 1, 1908
Subject to call at any time.

The *Precinct, School District and Special Assessment* bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.

INTEREST on the refunding bonds is payable at the Nebraska Fiscal Agency, New York.

BONDED DEBT on February 1, 1899, was $209,000; water debt (included), $89,000; cash on hand, $22,276. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1898 was $823,689; in 1897 of real estate was $802,635; of personal property, $189,333; total, $791,968; total tax rate (per $1,000), 1896, $93·37½. Assessment is about 1/8 actual value.

POPULATION in 1890 was 6,747; in 1880 it was 3,013. According to local figures the population in 1899 is 10,000.

GRAND ISLAND.—{W. H. THOMPSON, Mayor. {EDWARD HOOPER, Clerk.

County seat of Hall County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J. $151,000.....1918
Subject to call after 1903.

GRAND ISLAND SCHOOL DISTRICT
REFUNDING BONDS—
6s, J&J, +25,000.....July 1, 1909
Subject to call after July 1, 1899
5s, J&J, $23,500.....July 1, 1918
Subject to call after July 1, 1903.

INTEREST is payable by Kountze Bros., New York City.

BONDED DEBT, ETC.—The city's bonded debt on Feb. 1, 1899. was $151,000; water debt (included), $70,000; floating debt, additional, about $6,800; sinking fund, about $4,000. The school district debt on Feb. 1, 1899, was $48,500.

ASSESSED VALUATION (about 15 per cent of actual value) in 1898 of real estate, $573,098; personal property, $181,679; railroad, $41,895; total, $796,672; tax rate per $1,000, $75·65, this including State tax $7·125, county tax $21·525, city tax $25·00, and school tax, $22·00.

POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1898 (about) 10,000.

HALL COUNTY.—C. H. MENCK, Co. Clerk.

County seat is Grand Island.

LOANS— *When Due.*
HASTINGS & G. I. RR.—
6s, Jan., $63,000.....Jan. 1, 1899
Total debt Aug. 1, 1898.. $63,000
Sinking funds..... 40,000
Net debt..... 18,000
Tax valuation, real.....1,732,244

Tax valuation, personal $923,708
Total valuation 1898... 2,655,952
Assessment about 1-10 actual val.
Total tax (per $1,000)... $43·00
Population 1890 was.....16,513
Population in 1898 (est.)...20,000

HAMILTON COUNTY.—F. W. HAMMOND, Treasurer.—County seat is Aurora.

Total debt Jan., 1898.... $91,500
Sinking fund..... 39,668
Net debt..... 51,832

Tax valuation 1898....$1,797,342
Population 1890 was.....14,096
Population 1880 was..... 8,267

HASTINGS.—{JACOB FISHER, Mayor. {E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County.

LOANS— *When Due.*
WATER BONDS—
5s, M&N, $10,000....May 21, 1914
Subject to call.

RAILROAD AID—
5s, M&N, $20,000.....May 1, 1908
REFUNDING BONDS—
4½s, J&J, $225,000....Jan. 1, 1919
Subject to call Jan. 1, 1909.

INTEREST payable on all bonds in New York City at Nebraska's fiscal agency—Kountze Brothers.

TOTAL BONDED DEBT January 1, 1899, was $255,000; sinking fund, $33,160; net debt, $221,840; water debt (included in total debt) $110,000. The water plant owned by the city yields a revenue of over $11,000 a year.

ASSESSED VALUATION—Total in 1899 was $682,076; in 1897, of real estate was $442,103; of personal property, $165,255; of railroads, etc., $62,274; total, $669,632; city tax rate (per $1,000) 1898, $40·00. Real estate is assessed at about "one-eighth its actual value." personal property at about one twelfth.

POPULATION in 1890 was 13,584; in 1880 was 2,817; in 1899 (est.), 12,000.

HEBRON.—{W. D. GALBRAITH, Treasurer. CONWAY LEEDOM, Clerk.

Hebron is in Thayer County.

LOANS— *When Due.*

WATER WORKS—
5s, A&O, $25,000.....Oct. 1, 1910
Subject to call at any time.
Total debt Apr. 10, 1898...$25,000
Tax valuation 1897..... 156,370
Assessment about 1/3 actual value.

Hebron Precinct—

RAILROAD AID—
6s, ..., $30,000.....Jan. 1, 1907
Subject to call at any time.
School District bonds.....$16,000
Total tax (per $1,000), '97..$78·30
Population 1890 was.....2,266
Population in 1898 (est.)....1,600

HOWARD COUNTY.—CHRIS. APPEL, Treas.

County seat is Saint Paul.

LOANS— *When Due.*

BRIDGE BONDS—
6s, J&J, $3,000....Jan. 1, 1905
RAILROAD BONDS—
6s, Jan., $20,000.....Jan. 1, 1900
6s, J&J 20,000.....Jan. 1, 1906
REFUNDING BONDS—
6s, J&J, $11,500.....Jan. 1, 1906
Subject to call after Jan. 1, 1901
FUNDING BONDS—
7s, J&J, $45,000.....Jan. 1, 1901

Total debt Feb. 1, '99.... $99,500
Sinking fund assets..... 13,000
Net debt Feb. 1, 1899.... 86,500
Total valuation 1898....1,293,944
Assessment about 1/5 actual value.
State & co. tax (per M.) '98..$29·87½
Population 1890 was.....9,430
Population in 1899 (est.)...10,000

INTEREST is payable in New York, except on bridge 6s.

JEFFERSON CO.—E. L. CLINE, Clerk.

The county seat of this county is Fairbury.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, J&J, $58,000.....July 1, 1910
Subject to call after July 1, 1900
Total debt Jan. 1, 1899.. $58,000
Sinking fund..... 8,000
Net debt, Jan. 1, 1898.....50,000

Tax valuation, real.....$1,583,711
Tax valuat'n, pers. & RR. 975,403
Total valuation 1898....2,559,114
Assessment about 1/3 actual value.
State & co. tax ((per M.) '98..$24·875
Population 1890 was.....14,850
Population in 1899 (est.)...17,000

KEARNEY.—This city is in Buffalo County.

LOANS— *When due.*

CANAL AND WATER—
7s, J&J, $30,000.....July 1, 1902
5s, M&N, 60,000.....May 1, 1914
CITY HALL—
5s, Sept., $25,000....Sept. 1, 1908
SEWER BONDS—
6s, Jan., $70,000.....Jan. 1, 1910
KEARNEY SCHOOL DISTRICT—
6s, J&J, $14,400.....Jan. 1, 1901
6s, J&J, 18,000.....July 1, 1905
6s, A&O, 10,000.....Oct. 1, 1908
Subject to call at any time.
5s, F&A, $60,000.....Feb. 12, 1912
(Subject to ca l.)

Bonded debt Jan 1, '98. $287,400
Floating debt..... 10,500
Total debt..... 297,900
Sinking fund..... 2,300
Net debt Jan. 1, 1898.. 295,600
Tax valuation, real..... 530,032
Tax valuation, personal 163,192
Total valuation, 1897.. 693,224
Assessment is 1/7 actual value.
Total tax (per $1,000).....$98·37
Population in 1890 was.....8,074
Population in 1897 (est.)....7,000

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

LANCASTER CO.—The county seat is Lincoln.

LOANS— *When Due.*

FUNDING BONDS—
7s, J&J, $135,000.....Jan. 1, 1900
4s, J&J, 350,000.....Mar. 1, 1914
($35,000 opt. y'ly after 1904).
M. P. 2d ISSUE—
5½s Jan., $100,000...Jan. 1, 1431
Total debt Mar. 20, 1899..$585,000
Sinking fund assets..... 42,000
Net debt Mar. 20, 1899....543,000

Total valuation 1898...$9,137,191
Tax valuation, real..... 6,886,792
Tax valuat'n, per. & RR. 2,250,399
Total valuation 1898... 9,137,191
Assessment 1/6 of actual value.
State tax (per $1,000) '98... $7·50
County tax (per $1,000) '97. 17·60
Population 1890 was.....76,395
Population in 1895 (est.)...70,000

INTEREST is payable at County Treasury.

LINCOLN.—{FRANK A. GRAHAM, Mayor. M. I. AITKEN, Treasurer.

Lincoln is the county seat of Lancaster County.

LOANS— *When Due.*

CHI. R. I. & PAC. RR.—
5s, J&J, $50,000.....Oct. 1, 1900
DISTRICT PAVING BONDS—
6s, ..., $300,000 .....Various.
FR. ELK. & MO. VAL. RR.—
5s, J&J, $50,000.....July 1, 1906
Subject to call at any time.
FUNDING BONDS—
6s, Sept., $118,000...Sept. 1, 1912
Optional after Sept. 1, 1902
6s, ann., $90,000.....Jan. 1, 1914
Subject to call after Jan. 1, 1904
INTERSECTION PAVING—
5s, J&J, $100,000....Aug. 1, 1910
Subject to call Aug. 1, 1900
5s, J&J, $50,000.....July 1, 1912
Optional after July 1, 1902
MISSOURI PACIFIC RR.—
5s, J&J, $50,000....Nov. 1, 1905
5s, J&J, 20,000....Jan. 1, 1906

REFUNDING BONDS—
6s, ..., $44,015.....1905
(Subject to call after 1902.)
5s, ..., $26,000.....1917
(Subject to call after 1907.)
4½s, ..., $139,500...Aug. 1, 1918
Optional after 1908.
4s, M&S, $402,000.Mar. 1, 1910.to
($40,200 due yearly) Mar. 1, 1919
All subject to call after Mar. 1, '09.
WATER BONDS—
5s, ann., $26,600.....Dec. 1, 1904
($2,660 due y'rly) to Dec. 1, 1913
5s, A&O, 47,000.....Oct. 1, 1912
Optional after Oct. 1, 1902
SCHOOL BONDS—
5s, J&D, $50,000.....Dec. 1, 1914
Subject to call after Dec. 1, 1904
5s, M&N, $25,000 .....May 1, 1917
Subject to call May 1, 1907

PAR VALUE.—Bonds are mostly for $1,000 each.

INTEREST.—Interest is payable in New York at Kountze Bros.

TOTAL DEBT.—The bonded debt on Feb. 1, 1899, was $1,169,100, including the water debt; district paving bonds, not considered part of the city debt, $350,000; floating debt about $20,000. In 1892 the total debt was $1,535,000. School debt on same date was $75,000.

TOTAL ASSESSED VALUATION in 1898 was $5,017,937; total tax rate (per $1,000) $75·30. Assessment at one-tenth actual value.

POPULATION.—In 1890, 55,491; in 1880, 13,003; in 1898 (est.), 60,000.

EXPLANATORY OF BONDS.—Many of the bonds are subject to call before maturity, certain of these being indicated in the table above. All are exempt from taxation.

NEBRASKA CITY.—{O. H. NELSON, Mayor. I. N. PHIFER, Treas.

County seat of Otoe County.

LOANS— *When due.*

FUNDING BONDS—
7s, M&N, $44,000....May 1, 1903
Subject to call at any time.
REFUNDING BONDS—
5s, $237,000 1919
$87,000 subject to call after 1904

NEB. CITY SCHOOL DISTRICT—
6s, ..., $20,000....June 1, 1909
Subject to call after June 1, 1899
Bonded debt Mar. 25, '99..$281,000
Tax valuation 1897..... 750,765
Assessment 1/7 to 1/10 actual value.
Total tax (per $1,000) '97..$80·00
Population in 1890 was....11,494
Population in 1897 (est.)...12,000

INTEREST is payable in New York at Kountze Brothers.
The total debt given above does not include School District bonds.

NORFOLK.—{ALEX. BEAR, Mayor. J. C. STILL, City Clerk.

This city is in Madison County.

LOANS— *When Due.*

FIRE DEPARTMENT—
6s, J&J, $7,000.....Sept. 15, 1902
6s, F&A, 7,500.....Aug. 24, 1911
FUNDING BONDS—
6s, F&A, $7.500.....Aug. 24, 1911
SEWER BONDS—
6s, J&J, $8,000 ....Sept. 15, 1907
REFUND'G WATER BONDS—
4½s, M&S, $38,000....Mar. 1, 1919
Subject to call after 1909.
Int. is payable at New York City.

Total debt March 1, 1899. $68,000
Tax valuation, real.....237,266
Tax valuation, personal... 81,954
Total valuation 1896.....319,220
Total valuation 1898.....316,383
Assessment about 1/7 actual value.
Tax rate (per $1,000), 1896..$73·45
Population in 1890 was.....3,038
Population in 1899 (est.).....5,000

OMAHA.—A. G. EDWARDS, Treasurer.

Omaha is situated in Douglas County.

LOANS— *When Due.*

*CITY HALL BONDS—
4½s, J&J, $100,000.....July, 1910
5s, M&S, 25,000.....Mar., 1908
5s, A&O, 100,000.....Oct., 1909
5s, J&D, 100,000.....June, 1911
5s, F&A, 175,000.....Feb., 1912
*FIRE ENGINE—
4½s, J&J, 50,000....July 1, 1910
PAVING BONDS—
5s, M&N, $100,000.....May, 1903
5s, J&J, 100,000.....July, 1904
5s, F&A, 50,000.....Aug., 1905
5s, J&J, 50,000.....Oct., 1906
5s, A&O, 50,000.....Jan., 1906
5s, M&S, 75,000.....Sept., 1907
5s, M&N, 100,000.....May, 1908
5s, A&O 75,000.....Apr., 1909
5s, M&N, 50,000.....May, 1912
5s, F&A, 100,000.....Aug., 1913
4½s, J&J 75,000.....July, 1910
4½s, A&O, 25,000 ...Oct. 1, 1917
4s, A&O, 25,000...April 1, 1918
FUNDING BONDS—
7s, M&N, $66,100.....Nov., 1900
5s, J&D, 100,000.....June, 1905
4s, M&S, 300,000....Mar. 1, 1918

LOANS— *When Due*

*LIBRARY BONDS—
5s, M&N, $100,000.....May, 1912
*PARK BONDS—
5s, J&D, $400,000.....June, 1912
RENEWAL—
5s, A&O, $100,000....Apr., 1909
SEWER BONDS—
6s, M&S, $100,000....Sept., 1901
6s, J&D, 100,000....June, 1903
5s, J&J, 70,000....July, 1904
5s, M&S, 100,000....Sept., 1907
5s, M&N, 100,000....May, 1908
5s, A&O, 100,000....Apr., 1909
5s, M&N, 50,000.....May, 1912
5s, F&A, 100,000....Aug., 1913
4½s, J&J, 50,000....July, 1910
4½s, F&A, 100,000....Aug., 1906
SPECIAL ASSESSMENT BONDS—
Alley paving..... $2,000
Curbing and guttering.... 16,800
Grading.....123,800
Paving 68,150
Street improvement.....734,300
RENEWAL BONDS—
4½s, ..., $326,400.....
4½s, ..., 206,500...Jan. 1, 1907

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC.—The subjoined statement shows Omaha's total municipal debt on the dates mentioned.

	Jan. 1, '99.	*Jan.* 1, 1898.	*Jan.*, 1897.	*Jan.* 1, '96.
Total bonded debt....	$3,361,100	$3,036,100	$3,011,100	$3,011,100

In addition to the above the assessment bonds bearing 4, 4½, 5 and 6 per cent interest and maturing part yearly (payable by special assessment) on January 1, 1899, amounted to $1,477,950.

*DEBT LIMITATION.—The city debt is limited by law to $2,500,000. The city hall bonds, fire engine bonds, library bonds, park bonds and special assessment bonds are excluded from this limitation.

ASSESSED VALUATION.—The city's assessed valuation, "about 1/3 cash value," and tax rate have been as follows:

	Assessed Valuation.			*Tax Rate*
Years.	*Real.*	*Personal.*	*Total.*	*per $1,000.*
1899.....	$28,788,815	$6,118,584	$34,907,399	$25·00
1898.....	27,673,935	5,375,568	33,049,503	24·00
1897.....	14,440,142	2,975,806	17,415,948	54·00
1892.....	16,740,898	3,690,861	20,431,759	41·00
1890.....	16,303,131	3,697,045	20,000,176	41·50
1889.....	16,642,831	4,083,848	20,726,679	48·00
1887.....	12,798,119	3,716,625	16,514,744	23·25

POPULATION.—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OMAHA SCHOOL DISTRICT.—J. M. Gillan, Sec. Bd. of Ed

The district includes all of the city of Omaha.

LOANS.— *When Due.*
5s, ..., $200,000..... 1908
5s, ..., 385,000..... 1912
4s, J&J, 250,000.....Jan. 1, 1919
Int. pay. at fiscal agency, N.Y. City.

Bonded debt Mar. 1, 99. $835,000
Floating debt Jan. 1, '99. 40,978
Value of school prop'ty..1,609,065
For assessed valuation and population see statem'nt City of Omaha

A sinking fund is provided for payment of bonds at maturity.

OTOE COUNTY.—H. R. CHRISTIE, Co. Clerk.

County seat is Nebraska City.

LOANS— *When Due.*

FUNDING BONDS—
5s, A&O, $50,000.....Apr. 1, 1909
Subject to call at any time.
REFUNDING BONDS—
6s, M&N, $85,000.....May 1, 1906
Subject to call at any time.
5s, J&J, $78,000.....July 1, 1909
4s, J&J, $77,000.....July 1, 1914
Subject to call after July 1, 1904
4s, ..., $100,000.....1918
4½s, ..., 55,000.....1918
Subject to call after 1913.

SINKING FUND BONDS—
4½s, ..., $40,000.....Dec. 1, 1915
Subject to call after Dec. 1, 1905
Total debt Mar. 20, '99..$485,000
Sinking fund assets.....15,000
Tax valuation, real.....3,400,793
Tax valuation, personal.1,26[illegible],627
Total valuation 1897....4,661,410
Total valuation 1898....4,703,767
Assessment is 1/5 actual value.
Total tax (per $1,000) '96.. $24·50
Population in 1890 was.... 25,403
Population in 1898 (est.)... 28,000

INTEREST is payable at the office of the County Treasurer.
TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE CITY.—C. E. PIERCE, City Clerk.

This village is in Pawnee County.

LOANS— *When Due.*

ELECTRIC LIGHT BONDS—
7s, Aug., $4,000...Due in 20 years
WATER WORKS—
6s, J&J, $27,000.....Jan. 1, 1909
Subject to call at any time.
Floating debt..... $1,200
Total debt Feb. 1, 1899.. 32,200

Total valuation 1898.....$240,000
Assessment about 1-5 actual value.
Tax rate (per $1,000) 1898. $67·37
PAWNEE CITY PRECINCT—
Railroad loan—
6s, ..., $13,000 ....July 1, 1906
Population of village 1890...1,550
Population in 1899 (est.). ...2,500

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.

LOANS— *When Due.*

REFUNDING—
4½s, J&J, $86,000....July 1, 1910
Subject to call after July 1, 1900
Total debt Jan. 1, 1899.. $86,000
Sinking fund..... 3,178

Net debt Jan. 1, 1899.. $82,822
Tax valuation 1898.....2,348,975
State & Co. tax (per M.) '98..$22·00
Population 1890 was.....15,437
Population in 1899 (est.)...18,800

INTEREST payable at County Treasury.

PLATTSMOUTH.—{F. M. RICHEY, Mayor. B. C. KERR, City Clerk.

This city is the county seat of Cass County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, F&A, $21,000.....Aug. 1, 1905
HIGH SCHOOL REFUNDING—
6½s, F&A, $53,000...Aug. 1, 1905
PAVING BONDS—
6s, A&O, $10,000.....Apr. 1, 1908

OMAHA SOUTHERN RR.—
6s, May, $40,000...May 1, 1910
subject to call after May 1, 1905
RAILROAD REFUNDING BONDS—
6s, Jan., $25,000.....Jan. 1, 1901
6s, ..., 10,000.....July 1, 1910
subject to call.
SEWER BONDS—
6s, M&N, $40,000...May 1, 1908

BONDED DEBT Feb. 15, 1898, was $199,000; floating debt, $10,000; total debt, $209,000.

ASSESSED VALUATION in 1896 of real estate was $392,545; of personal property, $142,668; total, $535,173; total tax rate (per $1,000), $83·00. Property is assessed at about ¼ to ⅕ of its value.

POPULATION.—In 1890 was 8,392; in 1880 was 4,175. In 1897 according to local figures, the population was 8,500.

RICHARDSON CO.—County seat is Falls City.

Bonded debt (last returns).$90,000
County has no floating debt.
Tax valuation 1898.....$3,243,138
Assessment is 1-5 actual value.

State tax (per $1,000) '98... $6·87
County tax (per $1,000) '96. 17·20
Population in 1890 was.....17,574
Population 1884 (est.).....23,000

TAX FREE.—The bonds are exempt from taxation.

SAUNDERS CO.—County seat is Wahoo.

LOANS— *When Due.*
RAILROAD BONDS—
4½s, J&J, $100,000...Jan. 1, 1907
Subject to call about Jan. 1, 1902
Interest is payable at Lincoln.
Total debt Jan. 1, 1898.. $110,000
Sinking fund..... 20,000

Net debt Jan. 1, 1898.... $90,000
Total valuation 1898....3,257,242
Assessm't about 1-10 actual value.
Total tax (per $1,000) '97..$27·00
Population 1890 was.....21,577
Population 1895 (est.).....25,000

SEWARD.—{G. A. MERRIAM, Mayor. {L. F. SCHULTZ, Treasurer.

This city is the county seat of Seward County.

LOANS— *When Due.*
RAILROAD BONDS—
6s, July, $15,000.....July 1, 1907
WATER WORKS—
6s, Sept., $30,000...Sept. 16, 1909
Subject to call at any time.
Total debt Feb. 1, 1898....$45,000

Tax valuation, real.....$133,997
Tax valuat'n, pers'l & RR. 54,111
Total valuation 1897..... 188,108
Assessm't less than ⅕ actual value.
Total tax (per $1,000).....$75·125
Population in 1890 was.....2,108
Population in 1897 (est.).....2,250

SEWARD CO.—D. D. REMINGTON, Treasurer.

County seat is Seward.

LOANS— *When Due.*
RAILROAD-AID BONDS—
4½s, J&J, $90,000....May 15, 1904
Subject to call.
Bonded debt Mar. 4, 1898 $90,000

Tax valuation, 1898...$2,455,727
Assessment about 1-5 actual value.
State & Co. tax (per M) '97.$21·28
Population in 1890 was.....16,140
Population 1897 (est.).....16,400

SHERMAN CO.—FRANK BADURA, Treasurer.

County seat is Loup City.

LOANS— *When Due.*
RAILROAD BONDS—
6s, ..., $38,000...Sept. 1, 1906
REFUNDING BONDS—
5s, ..., $20,000...Sept. 27, 1908
4s, ..., 89,000...Sept. 1, 1912
Total debt Feb. 1, 1899..$147,900

Tax valuation 1898.....$861,289
Assessment about 1-5 actual value.
State & co. tax (per $1,000).$30·00
Aver. sch'ol tax (per $1,000) 12·00
Population 1890 was.....6,399
Population 1898 (est.).....7,000

SOUTH OMAHA.—{T. H. ENSOR, Mayor. {F. A. BROADWELL, Treasurer

This city is in Douglas County.

LOANS— *When Due.*
FUNDING BONDS—
6s, July, $70,000 ....July 1, 1899
PAVING BONDS—
6s, J&D, $50,000....June 1, 1901
REFUNDING BONDS—
6s, ..., $47,000 .....

SEWER REFUNDING BONDS—
5s, J&D., $62,000.....June 1, 1915
VIADUCT BONDS—(Ref).
5s J&D, $78,000.....June 1, 1915
STREET IMPROVEMENT BONDS—
Curbing 6s.....$14,773
Grading 6s..... 49,454
Paving 6s.....1-4,766
Sewer 6s..... 4,600

INTEREST is payable by Kountze Bros., New York.

TOTAL BONDED DEBT on September 1, 1898, was $307,000; Street improvement bonds on February 1, 1898 (additional) $253,594. The street improvements will be redeemed by special assessment and are not considered as part of the city debt.

ASSESSED VALUATION in 1898 was $1,733,000; city tax rate (per $1,000) 1898, $56; total tax (per $1,000) 1896, $88·625. Property is assessed at one-fifth of its actual value.

POPULATION in 1890 was 8,062. In 1895, according to local figures, the population was 15,000.

SUPERIOR.—This city is in Nuckolls County.

RAILROAD AID—
7s, ..., $13,000....July 1, 1907
6s, ..., 5,400....Sept. 1, 1908
WATER WORKS—
5s, M&N, $25,000...Nov. 1, 1908
Subject to call at any time.
Total debt Jan. 21, 1898. $43,400
Sinking fund..... 2,170
Net debt Jan. 21, 1898.. 41,230

Tax valuation, real..... $116,170
Tax valuation, personal. 42,295
Total valuation, 1898... 162,465
Assessment about 1-5 act. value.
SUPERIOR SCHOOL DISTRICT—
6s, ..., $12,000...Aug. 1, 1909
Population 1890 was..... 1,614
Population 1880 was..... 458
Population 1895 (est.).... 2,000

TECUMSEH.—C. E. SMITH, Clerk.

This city is the county seat of Johnson Co.

LOANS— *When Due.*
CITY HALL AND ELECTRIC LIGHT—
6s, ..., $9,400.....Jan. 1, 1910
Subject to call after Jan. 1, 1900

WATER WORKS—
6s, ..., $21,000....May 1, 1908
Subject to call at any time.
Population 1890 was.....1,654
Population in 1898 (est.).....2,000

WASHINGTON CO.—W. GAULDRIE Clerk.

County seat is Blair.

LOANS— *When due.*
COURT HOUSE—
6s, J&J, $35,000..July 1, '07 & '09
RAILROAD BONDS—
8s, July, $75,000..... .....
REFUNDING BONDS—
5s, A&O, $150,000....Apr. 1, 1910
Bonded debt, Mar., 1899.$260,000

Floating debt..... $4,000
Total debt Mar. 1899.... 264,000
Total valuation 1898... 2,329,838
Assessment abt. 1-6 actual value.
Total tax (per $1,000)... $23·625
Population 1890 was... 11,869
Population 1880 was... 8,631
Population 1897 (est.). 15,935

INTEREST on the 8 per cent bonds is payable at the office of the County Treasurer; on others at the State Fiscal Agency, New York.

YORK.—{B. KING, Mayor. {I. A. BAKER, Clerk.

This is the county seat of York County.

LOANS— *When Due.*
CITY HALL BONDS—
6s, J&J, $7,000..... Jan. 1, 1909
FUNDING BONDS—
6s, J&D, $4,600.....Dec. 1, 1909
Subject to call after Dec 1. 1899
RAILROAD AID—
6s, July, $10,000 ... July 1, 1907
6s, Oct., 13,000.....Oct. 1, 1907

Total debt Jan., 1898.....$34,600
Tax valuation, real.....175,348
Tax valuation, personal.. 79,766
Total valuation, 1897.....255,114
Assessment about 1-6 actual value.
Total tax (per $1,000)..... $90·00
Population 1890 was.....3,405
Population 1880 was.....1,259

INTEREST on all bonds is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—County seat is York.

LOANS— *When Due.*
REFUNDING BONDS—
6s, F&A, $39,000.....Aug. 1, 1905
Subject to call at any time.
Total debt Jan. 1, 1898.. $39,000

Tax valuation 1898.....$2,246,766
Assessment about ¼ actual value.
County tax (per M.) '97 ..$17·12½
Population in 1890 was.....17,279
Population in 1880 was.....11,170

INTEREST is payable in New York City.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding certain minor divisions of the State which are not given in detail among the foregoing statements.

	Total debt.	*Assessed valuation.*	*Tax rate.*	*Population '90.*
Wayne, Wayne Co.....	$22,500	$183,512	.....	1,178
Wayne County.....	25,000	1,738,825	$12·00	6,169

State of Kansas.

ITS

DEBT, RESOURCES, ETC

Organized as a Territory (Act May 30, 1854) - May 30, 1854
Admitted as a State (Act Jan. 29, 1861) - Jan. 29, 1861
Total area of State (square miles) - - - - - 81,318
State Capital - - - - - - - - Topeka
Governor (term exp. 2d Mon. Jan. 1901) - - W. E. Stanley
Secretary of State (term ends 2d Mon. Jan. 1901) - G. A. Clark
Treasurer (term ends 2d Monday Jan. 1901) - - F. E. Grimes

Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, ETC.—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of $150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was $630,775, of which the State owned $28,650. In 1878 the total bonded debt was $1,181,975, of which the State owned $713,600. The bonded debt Sept. 1, 1898, was $632,000, all held by State funds.

LOANS— NAME AND PURPOSE.	*Interest.* P. Ct.	*Interest.* Payable.	*Principal.* When Due.	*Principal.* Outstand'g.
* Funding, 1888.....	4	J & D	Dec. 1, 1908	$18,000
* Do 1889.....	4	J & J	July 1, 1909	85,000
*Refunding, 1897.....	4	J & J	July 1, 1902	150,000
* Do 1898.....	4	J & J	July 1, 1903	220,000

* All in School Fund.

PAR VALUE OF BONDS.—The bonds held by the public are all for $1,000 each.

INTEREST is payable in New York at the Nat. Bk. of the Republic

ASSESSED VALUATION.—The State's assessed valuation (about 33 per cent of actual value) and tax rate have been as follows:

Years.	*Total Equalized Valuation.*	*State Tax p. $1,000*	*Years.*	*Valuation.*	*State Tax.*
1898	....$325,889,747	$4·10	1890.....	$348,459,943	$4·25
1897.....	325,370,432	4·10	1885.....	248,846,811	4·15
1895.....	329,939,031	4·25	1880.....	160,570,761	5·50
1893.....	356,621,818	3·80	1876.....	133,832,216	5·50

DEBT LIMITATION,—Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public improvements in an amount not to exceed $1,000,000. This limit, however, has two exceptions. *First,* the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. *Second* the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

Other debts. No debt shall be contracted by the State except as herein provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all

the votes cast at such general election, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters contained in that instrument is the following, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages.

Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power.

Under the foregoing the legislation of Kansas has become so extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named. Population in 1898 est. at 1,389,777.

1890	1,427,096	1870	364,399
1880	996,096	1860	107,206

The proportion of the colored population was 4·33 per cent in 1880 and 3·59 per cent in 1890. In number blacks were 627 in 1860; 17,108 in 1870; 43,107 in 1880, and 51,251 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KANSAS.

NOTE.—*For reports not given in alphabetical order among the following see "Additional Statements" at end of this State.*

The National Bank of the Republic of New York City has been appointed fiscal agent for the State of Kansas, and all bonds or coupons of minor civil divisions of the State, which by their terms are payable in New York, will be paid at the above-named bank.

ABILENE.—{GIDEON FOLK, Mayor. {C. C. WYANDT, City Clerk.

Abilene is in Dickinson County. Bonds all optional.

LOANS—	When Due.
REFUNDING BONDS—	
5s, ..., $12,000	Jan. 1, 1918
5s, ..., 3,000	1900 1902
($1,000 yearly.)	
5s, ..., 35,000	Jan. 1, 1918

Bonded debt Feb. 1, 1899	$50,000
Total tax valuation '98	460,000
Assessment is about ¼ actual val.	
Tax rate (per $1,000)' 97	$22·50
Population in 1895 was	3,400
Population in 1899 (est.)	3,700

INTEREST on all bonds is payable at the State treasury. All bonds are owned by the State school fund.

ALLEN COUNTY.—C. A. FRANK, Clerk.

County seat is Iola.

LOANS—	When Due.
REFUNDING RR. AID BONDS—	
5s, ..., $119,000	— —

Bonded debt Oct. 1, '98.. $119,000
Total valuation, 1898....3,818,711

Assessment about ½ actual value.	
State & Co. tax (p.M.)'98.	$10·10
Population, 1890	13,509
Population, 1898	15,905

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—J. W. SHIELDS, Treas.

County seat is Garnett.

LOANS—	When Due.
L. L. & G. RR.:	
7s ....., $9,000	Jan. 1, 1909
L. L. & G. RR. (funded):	
6s ....., $119,000	Jan. 1, 1906
6s ....., 70,000	July 1, 1907
6s ....., 29,000	Jan. 1, 1906
K. & A. DIV. MO. PAC.—	
6s ....., $8,500	Jan. 1, 1911
6s ....., $45,000	Jan. 1, 1911

Total debt Feb. 1, 1899..	$280,500
Sinking fund	14,590
Net debt Feb. 1, 1899	265,910
Total valuation 1898	3,360,943
Assessment is 35 p.c. actual value.	
Total tax (per $1,000)	$38·60
Population in 1898 was	14,153
Population in 1895 was	13,457

ANTHONY CITY.—{JOHN D. BROWN, Mayor. {J. P. HORTON, City Clerk.

This city is in Harper County.

LOANS—	When Due.
GEN. IMP. BONDS—	
6s, J&J, $4,000	July 1, 1902
RAILROAD BONDS—	
6s, J&J, $35,000	July 1, 1908
6s, M&N, 20,000	May 1, 1920
REFUNDING BONDS—	
6s, A&O, $42,000	Oct. 1, 1918
STOCK BONDS—	
6s, J&J, $4,000	July 1, 1902

Bonded debt July 1, '98..	$105,000
Floating debt	27,936
Total debt, July 1, 1898..	132,936
Assessed valuation 1898.	124,574
Assessment about ⅔ actual value.	
Total tax (per $1,000) 1895.	$75·00
Population in 1896 was	1,074
Population in 1890 was	1,806
Population in 1880 was	345

TAX FREE.—All above bonds are exempt from taxation in Kansas.

ARGENTINE.—{C. W. MARSTON, Mayor. {J. C. LONG, Clerk.

Argentine is in Wyandotte County.

LOANS—	When Due.
BOARD OF EDUCATION BONDS—	
6s, ..., $15,000	June 2, 1910
6s, ..., 15,000	July 1, 1911
CITY HALL AND VIADUCT—	
6s, J&J, $13,000	July 1, 1910
FUNDING BONDS—	
6s, J&J, $29,334	July 2, 1914
REFUNDING BONDS—	
6s, F&A, $4,000	Aug. 1, 1902
6s, F&A, 4,500	Aug. 1, 1903

SPECIAL IMPROVEMENT BONDS—	
6s, var., $112,252	1899 to 1905
One-tenth yearly.	
Bonded debt July 1, '98..	$194,086
Tax valuation, real	505,525
Tax valuation, personal	162,635
Total valuation 1898	668,160
Assessment is ¼ actual value.	
City tax (per $1,000)	$21·00
School tax (per $1,000)	20·00
Population in 1890 was	4,732
Population in 1898 was	6,341

TAX FREE.—All bonds issued by this city are exempt from taxation.
INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.—{J. W. SPARKS, Mayor. {C. D. BUSHMORE, City Clerk.

Arkansas City is situated in Cowley County. In addition to the bonds below there is also a mortgage of $150,000 against the city water works, which is not included in the total debt. The works are now in the hands of a receiver.

LOANS—	When Due.
CITY BUILDING—	
7s, M&S, $11,000	Sept. 1, 1906
Subject to call at any time.	
FUNDING BONDS—	
6s, ... $12,000	May 1, 1906
INTERNAL IMPROVEMENT—	
7s, ..., $26,757	part y'rly.
RAILROAD AID—	
6s, M&N, $11,000	Nov. 6, 1915
Subject to call at any time.	
RAILROAD AID—(Con.)—	
6s, F&A, $7,500	Aug. 1, 1916
Subject to call at any time.	
REFUNDING BONDS—	
6s, M&N, $24,000	Nov. 1, 1921
SEWER BONDS—	
7s, ..., $8,000	part due yearly
7s, April, 1,200	April 4, 1900
WATER BONDS—	
6s, F&A, $40,000	Sept. 18, 1901

PAR VALUE OF BONDS.—The bonds are all for $1,000, except the RR. Aid 6s due in 1916, the water 6s due 1901 and the funding bonds due 1906, which are for $500.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on July 1, 1898, was $106,700; on Jan. 1, 1898, the bonded debt was $107,500; sinking fund, $4,524. The city has no floating debt. This total does not include school bonds, which amounted on Jan. 1, 1898, to $100,000, the internal improvement bonds, amounting to $26,757, the mortgage on water works, or $8,000 of sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1897 of real estate was $514,157; personal property, $220,600; total, $734,757; total tax per $1,000 is $67·75. In 1893 the total valuation was $1,131,086. Real estate is assessed at about ⅕ and personal property at about ⅓ of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,904.

ATCHISON.—{W. T. F. DONALD, Mayor. {A. C. TRUEBLOOD, City Clerk.

Atchison is in Atchison County.

LOANS.—	When Due.
REFUNDING BONDS—	
5s, J&J, $50,000	1901 to 1921
$10,000 payable every 5 years.	
4s, J&J, $266,950	July 1, 1913
4s, J&J, 135,400	July 1, 1915
4s, J&J, 49,150	July 1, 1919
4s, J&J, 192,450	July 1, 1928
Subject to call after 1918.	
BOARD OF EDUCATION BONDS—	
Building Loans—	
6s, M&S, $10,000	Sept. 1, 1909
6s, A&O, 5,000	April 1, 1910
6s, J&J, 45,000	July 1, 1913
6s, J&J, 5,000	July 1, 1916
REFUNDING BONDS—	
4s, J&J, $40,000	July 1, 1923

INTEREST is payable in New York City and Atchison.

TOTAL DEBT, ETC.—The total bonded debt in January, 1899, was $693,450, not including the Board of Education bonds. The sinking fund on the same date was $6,000.

ASSESSED VALUATION.—In 1893 the assessed valuation (which is about ¼ of the actual value) of real estate was $1,456,690; personal property, $371,450; railroads, $114,030, making a total valuation of $1,942,170. The tax rate (per $1,000) in 1897 was as follows: State tax, $4·70; county tax, $21·20; city tax, $25·00, and school tax, $14·50; total, $65·40; the total tax rate (per $1,000) for 1898 was $70·50.

POPULATION.—The population in 1890 was 13,963; in 1880 it was 15,105; in 1870 it was 7,054; in 1898 it was 16,266.

ATCHISON CO.—S. S. KING, Clerk.

County seat is Atchison.

LOANS.—	When Due.
REFUNDING—	
6s, J&J, $231,000	July 1, 1929
Subject to call July 1, 1914	
5s, J&J, $68,000	July 1, 1916

Total debt Feb. 1, 1899..	$299,000
Tax valuation, real	3,336,688
Tax valuation, personal.	620,310
Tax valuation RRs.	$791,291
Total valuation 1898	4,748,289
Assessment about ¼ actual value.	
State tax (per $1,000) '98	$5·00
County tax (per $1,000)	21·00
Population 1890 was	26,758
Population 1880 was	26,668
Population in 1899 (est)	30,000

INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City

BARBER COUNTY.—County seat is Medicine Lodge.

LOANS.—	When Due.
COURT HOUSE AND JAIL—	
6s, J&D, $25,000	June 24, 1916
REFUNDING—	
8s, J&J, $9,400	July 1, 1899
6s, J&J, 15,900	July 1, 1910
6s, J&J, 77,400	July 1, 1911
6s, J&J, 20,000	July 1, 1913
6s, J&J, 80,500	July 1, 1914
6s, J&J, 94,000	Jan. 1, 1916
6s, J&J, 24,000	July 1, 1917

Interest is payable in New York.	
Bonded debt July 1, '99.	$346,200
Total valuation 1898	1,762,685
Assessment is ⅓ actual value.	
State tax (per $1,000) '95	$3·75
County tax (per $1,000)	13·25
Average school tax	8·00
Population in 1895 was	5,145
Population 1890 was	7,973
Population 1898 was	5,159

BOURBON CO.—CHAS. LOVE, Treasurer.

County seat is Fort Scott.

LOANS—	When Due
REFUNDING RR. BONDS:	
6s, J&J, $219,200	July 1, 1909

Total debt Feb. 15, 1899.	$219,200
Sinking fund	59,698
Net debt Feb. 15, 1899..	159,502
Tax valuation, real	4,038,587
Tax valuat'n, per.&RR.	$1,830,296
Total valuation 1897	5,868,883
Total valuation 1898	5,712,184
Assessment is 35 p. c. actual value.	
State & Co. tax (per M.) '98.	$17·30
Population in 1895 was	25,849
Population in 1898 was	25,926

INTEREST is payable in New York at the Kan. State Fiscal Agency

BROWN COUNTY.—D. P. LESLIE, Clerk.

County seat is Hiawatha.

LOANS—	When Due.
RAILROAD BONDS—	
7s, Feb. 1, $77,500	Dec. 31, 1900

Total debt Jan. 1, 1899	$77,500
Sinking fund	5,217
Net debt Jan. 1, 1899	$72,283
Tax valuation, real	$3,363,496
Tax valuation, personal.	1,825,620
Total valuation 1898	5,189,116
State & Co. tax (per M.) '98.	$16·00
Population 1890 was	20,319
Population 1898 was	21,424

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at the Nat. Bank of Republic, New York City.

CHANUTE.—{R. C. RAWLINGS, Mayor. {P. HUNT, City Clerk.

Chanute is in Neosho County.

LOANS—	When Due.
REFUNDING—	
5s, J&J, $14,000	Apr. 1, 1905-10
WATER WORKS BONDS—	
6s, F&A, $38,500	June 1, 1905
6s, F&A, 4,000	Aug. 1, 1914

Total debt Feb. 13, 1899.	$57,500
Tax valuation, real	279,589
Tax valuation, personal	$88,041
Tax valuation, RR.	57,714
Total valuation 1898	425,384
Assessment about ⅓ actual value.	
Total tax (per $1,000) '98	$43·50
Population in 1895	3,551
Population in 1890 was	2,826
Population in 1899 (est)	4,400

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAUQUA CO.—T. L. HARGROVE, Cl'k.

County seat is Sedan. The County Commissioners have entered into an agreement looking to the refunding of the $140,000 6 per cent railroad-aid bonds now outstanding.

LOANS— When Due.
RAILROAD BONDS—
6s, Jan., $140,000.....Jan. 1, 1917
Interest payable at New York.
Bonded debt July 1, '98.. $140,000
Floating debt..... 3,278
Total debt July 1, 1898.. 143,278
Sinking fund..... 7,842
Tax valuation, real.....1,243,916
Tax valuation, personal. $274,630
Tax valuation, railr'ds. 436,463
Total valuation 1896....1,995,009
Total valuation 1898....2,129,027
Assessment is $\frac{2}{5}$ actual value.
Total tax (per $1,000) '97.$45·884
Population 1890 was.....12,297
Population 1895 was.....10,208
Population 1898 was.....11,167

CHETOPA.—Carl J. Simons, Clerk.

This city is in Labette County.

LOANS— When Due.
REFUNDING BONDS—
5s, ...$52,500 .. Jan. 1, 1917
Total debt Feb. 13, 1899.. 52,500
Assessed valuation 1898.$187,119
Assessment about $\frac{1}{3}$ actual value.
Tax rate (per $1,000) '98...$80·25
Population in 1890 was ... 2,265
Population in 1899 (est.).... 3,000

INTEREST payable at the Kansas Fiscal Agency in New York City.

CLARK COUNTY.—W. C. Dugan, Treasurer.

County seat is Ashland.

LOANS— When Due.
COURT HOUSE:
6s, M&S, $10,000....Mar. 1, 1908
JAIL BONDS:
6s, ... $2,000.....Feb. 21, 1910
RAILROAD AID:
6s, A&O, $121,300...Apr. 10, 1919
REFUNDING:
6s, F&A, $25,000...Feb. 21, 1907
($5,000 every 2 y'rs) to Feb. 21, '15
Bonded debt Jan. 1,'99. $158,300
Sinking fund..... 2,259
Net debt Jan. 1, 1899 . 155,040
Tax valuation, real..... 537,422
Tax valuation, personal 363,252
Total valuation 1898.... 900,674
State & Co. tax (per M.),'98..$7·10
School tax (per $1,000). $20·00
Population 1890 was.....2,357
Population 1898 was.....1,656

CLAY CENTRE.—{P. M. CONRAD, Mayor. {WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS— When due.
C. R. I. & P. RAILWAY BONDS—
6s, J&D, $17,000....Dec. 15, 1907
WATER BONDS—
6s, M&S, $35,000 ..Mar. 20, 1913
Total debt Feb. 1, 1899... $52,000
Tax valuation, real $250,901
Tax valuation, personal. 90,922
Tax valuation, railroad. 29,103
Total valuation 1898.... 370,926
Population in 1890 was.....2,802
Population in 1898 was.....3,483

CLAY COUNTY.—J. G. Cowell, Co. Clerk.

County seat is Clay Centre.

LOANS— When Due.
BRIDGE BONDS:
7s, J&J, $10,000.....Aug. 4, 1905
6s, J&J, 15,000.....Jan. 1, 1906
5s, J&J, 9,000.....Dec. 1, 1907
FUNDING BONDS—
6s, J&J, $42,000.....July 6, 1911
RAILROAD AID BONDS—
7s, J&J, $13,000,...Jan. 16, 1902
REFUNDING RR. BONDS—
5s, J&D, $95,000.....
Total debt Feb. 6, 1899...$184,000
Sinking fund..... 7,000
Net debt Feb. 6, 1899.... 177,000
Tax valuation, real.....2,041,049
Tax valuation, per. & RR.1,006,074
Total valuation 1898....3,047,123
Assessment is $\frac{1}{4}$ actual value.
State & Co. tax (per M.)'98..$23·75
Population in 1890 was.....16,164
Population in 1899 (est.)....16,300

INTEREST is payable in N. Y. by the Nat. Bank of the Republic.

CLOUD COUNTY.—A. R. Moore, Clerk.

County seat is Concordia.

LOANS— When Due.
COURT HOUSE—
5s, J&J, $26,500.....Jan. 1, 1908
Subject to call.
FUNDING—
6s, J&J, $2,500.....July 1, 1899
6s, J&J, 2,500.....July 1, 1903
6s, J&J, 5,000.....July 1, 1906
POOR HOUSE—
6s, J&J, $5,000.....July 1, 1901
RR. AID—
8s, Jan., $70,000.....Jan. 1, 1908
Total debt Feb. 1, 1899 ..$111,500
Sinking fund..... 2,500
Net debt Feb. 1, 1899... 109,000
Tax valuation, real.....2,496,475
Tax valuation, per. & RR.1,206,649
Total valuation 1898....3,703,124
Assessment is $\frac{1}{3}$ actual value.
State and County tax (per $1,000).....$10·65
Population in 1890 was....19,295
Population in 1898 was....17,155

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.—C. Wilson, Treasurer.

County seat is Burlington.

LOANS— When due.
BRIDGE BONDS:
6s, Aug., $10,000....Aug. 15, 1901
RR. AID BONDS:
7s, Mar., $86,000....Mar. 31, 1907
Total debt Feb. 1, 1899. ..$96,000
Sinking fund..... 10,000
Net debt Feb. 1, 1899 ... $86,000
Tax valuation 1898.....3,472,181
Assessment is $\frac{1}{3}$ actual value.
State & Co. tax (per M.) '98. $10·80
Population 1890 was.....15,856
Population 1880 was.....11,438
Population 1899 was.....15,800

COFFEYVILLE.—{JNO. M. WALKER, Deputy City Clk. {JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

LOANS— When Due.
ELECTRIC-LIGHT BONDS—
6s, ...,$17,000.....1908
Road bonds.....$3,573
Improvement bonds..... 4,152
Funding bonds..... 7,500
Railroad aid bonds..... 2,500
Water-works bonds.....49,000
Sewer bonds.....20,511
Bonded debt Jan. 15, 1898.87,236
Floating debt.....$13,576
Total debt Jan. 15, 1898..10 ,812
Sinking fund assets..... 1,901
Net debt Jan. 15, 1998.... 98,911
Total valuation 1897.....373,508
Assessment about $\frac{1}{5}$ actual value.
Population in 1890 was.....2,282
Population in 1898 (est.).....6,000

COMANCHE CO.—H. E. Crunner, Treasurer.

The refunding bonds to the amount of $133,000 were issued to pay fraudulent bonds and interest due. The fraud was committed by or through the negligence of State officials, and the county expects to have the State assume the debt, this having been recommended by the Court. County seat is Coldwater.

LOANS— When Due.
FUNDING BONDS -
6s, J&J, $30,000.....Jan. 1, 1912
JAIL BONDS—
6s, J&J, $3,000.....Sept. 1, 1919
REFUNDING BONDS—
6s, J&J, $133,000....July 1, 1920
Bonded debt Jan. 1, '99. $166,000
Floating debt..... 1,000
Total debt Jan. 1, '99. . 167,000
Tax valuation 1898..... 542,698
State & Co. tax (per M.) '98.$35·00
Population in 1890 was.....2,549
Population in 1899.....1,400

Real estate is assessed at about its actual value.

INTEREST is payable at the Kansas Fiscal Agency, New York.

CONCORDIA.—This city is in Cloud County.

Water bonds, 5s..... $45,000
Funding bonds, 6s..... 13,500
Total debt Jan. 1, 1899 .. 58,500
Total valuation 1898 414,605
Tax rate (per 1,000) 1898...$50·25
Population in 1890 was.....3,184
Population 1896 about.....3,000

COWLEY CO.—{S. J. NEER, County Clerk. {F. H. CONKRIGHT, Treasurer.

County seat is Winfield.

LOANS— When Due.
K. C. L. & So. K. RR.—
7s, ...,$29,500.....Jan. 1, 1910
REFUNDING BONDS—
5s, ...,$119,000..June 30, 1920
Subject to call after June 30, 1900
4½s,....,$100,000....Feb. 2, 1928
Subject to call after Feb. 2, 1913.
4½s, .$100,000...Aug. 1, 1926
Subject to call after Aug. 1, 1899.
Total debt Jan., 1899.... $348,500
Tax valuation, real. .3,101,699
Tax valuation, personal .2,259,580
Total valuation, 1898...5,361,279
Total tax (per $1,000) '98..$20·50
Assess., real $\frac{1}{5}$, per. $\frac{1}{3}$, act'al. value.
Population 1890 was 34,478
Population 1898 was 30,040

DICKINSON CO.—G. D. Keeffer, Co. Clerk.

County seat is Abilene.

LOANS.— When Due.
REFUNDING BONDS—
5s, J&J, $276,000....Jan. 1, 1928
Interest payable in New York.
Bonded debt July 1, '98 .$276,000
County has no floating debt.
Tax valuation 1898.....$4,617,407
State & co. tax (per $1,000).$19·00
Population 1890 was.....22,273
Population 1898 was.....21,282

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DODGE CITY.—{JOHN J. SUMMERSBY, Mayor. {S. GALLAGHER, Clerk.

This city is in Ford County.

Bonded debt Jan. 1, 1898.$53,500
Floating debt..... 56,500
Total debt Jan. 1, 1898....110,000
Total valuation 1897.....$319,925
Population in 1890 was.....1,857
Population in 1897 was.....3,687

DONIPHAN CO.—A. R. Graves, Treas'r.

County seat is Troy.

LOANS.— When Due.
RAILROAD BONDS—
6s, J&J, $20,500.....July 1, 1909
5s, J&J, 471,000.....July 1, 1922
Subject to call.
Bonded debt Jan. 1, '99. $491,500
Tax valuation 1898.....$3,474,891
Assessment abt. 3-10 actual value.
State & Co. tax (per M.) '98 $14·00
Population 1890 was.... 13,535
Population 1895 was.... 13,995
Population 1898 was.... 15,664

INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—County seat is Lawrence.

LOANS. When Due.
RAILROAD AID BONDS:
6s, J&J, $34,200.. .... .July, 1909
6s, J&J, 142,700.....July 1, 1899
6s, J&J, 295,400 ....June 1, 1902
Interest is payable in New York.
Total debt Jan. 1, 1899. $472,300
Sinking fund..... $138,000
Net debt Jan. 1, 1899.... 334,300
Total valuation 1898....4,663,515
Assessment is $\frac{1}{4}$ actual value.
State & Co. tax (per M.),'98.$23.90
Population 1890 was.....23,961
Population 1898 was.....25,249

EDWARDS CO.—A. F. Aderhold, Clerk.

County seat is Kinsley.

LOANS— When Due.
BRIDGE BONDS—
7s, ...,$2,000.....July 5, 1901
7s, ..., 7,000.....Jan. 1, 1900
($1,000 due yearly to Jan. 1, 1906
COURT HOUSE AND JAIL—
7s, ...,$20,000....Oct. 10,1905
REFUNDING BONDS—
6s, ...,$15,000....July 1, 1908
6s, ...,$7,000.....July 1, 1918
RR. AID—C. K. & W. RR.
6s, A&O, $33,000.....Aug. 1, 1916
6s, F&A, 55,000.....Feb. 1, 1921
Bonded debt July 1,'98. $140,000
Tax valuation, 1898.....1,475,384
Assessment is $\frac{1}{3}$ actual value.
Total tax (per $1,000) '97...$38·00
Population 1890 was.....3,600
Population 1880 was.....2,409
Population 1898 was.....3,134

ELLSWORTH.—{A. PATTERSON, Mayor. {L. H. SEAVER.

County seat of Ellsworth County. $25,000 of court-house bonds due in 1900 have been declared illegal by the United States Circuit Court, and a cash compromise accepted by holders.

LOANS— When due.
G. A. R. GROUNDS:
6s, ...,$9,000...Feb. 16, 1919
RR. AID BONDS:
6s, J&D, $15,000...Dec. 30, 1917
REFUNDING BONDS.
6s, ...,$19,000.....July 1, 1907
SEWER BONDS:
6s, A&O, $3,000..Oct. 1, 1900
WATER WORKS:
7s, Jan., $47,000... 1905 & 1908
Bonded debt July, 1898. $104,000
Tax valuation 1898..... 207,403
Assess't about $\frac{1}{3}$ to $\frac{1}{2}$ actual value.
Total tax (per $1,000) '98..$69·00
Population 1890 was.....1,600
Population 1895 was.....1,415
Population in 1898 (est..).....1,344

EMPORIA CITY.—H. B. Thomas, City Clerk.

County seat of Lyon County.

LOANS— When Due.
FUNDING—
5s, Mar., $5,800.....March, 1904
5s, July, 15,000.....July 1, 1910
REFUNDING—
5s, Feb., $43,000.....Feb. 1, 1928
WATER WORKS—
7s, Dec., $50,000....Dec. 31, 1899
5s, Nov., 162,000...Nov. 17, 1906
Bonded debt Jan. 1, '99.. $275,800
Floating debt..... 13,500
Total debt Jan. 1, 1899.. 289,300
Tax valuation 1898.....2,142,013
Assessment is $\frac{1}{4}$ actual value.
Total tax(per $1,000) .....$42·50
Population in 1890 was.....7,551
Population in 1880 was.....4,631
Population in 1898 (est.)....10,000

INTEREST on the water-works bonds and on the funding bonds due in 1910 is payable in New York; and on the funding bonds due in 1904 and on the refunding bonds at Topeka, Kans.

FORD COUNTY.—R. S. Crane, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

LOANS— When Due.
A. K. & C. RR.—
6s, J&J, $93,000.....Jan. 1, 1908
BRIDGE BONDS—
7s, J&J, 5,000.....Jan. 1, 1906
6s, J&J, 8,900.....Jan. 1, 1908
FUNDING BONDS—
6s, J&J, $20,000.....May 15, 1901
REFUNDING—
6s, J&J, $4,000.....July 1, 1911
6s, J&J, 29,000.....July 1, 1918
Int. payable at Fiscal Agency, N. Y.
Bonded debt Feb. 7, 1899.$159,900
Floating debt..... 40,000
Total debt Feb. 7, 1899.. 199,900
Tax val'n, real & RRs...1,415,117
Tax valuation, personal. 647,669
Total valuation 1898....2,062,786
Assessment about $\frac{1}{3}$ actual value.
State & Co. tax (per M) '98..$24·50
Population in 1890 was.....5,308
Population in 1899 was.....4,600

FORT SCOTT.—

Fort Scott is the county seat of Bourbon County.

LOANS— *When Due.*
IMPROVEMENT BONDS—
6s, ... $15,000.....Jan. 1, 1904
6s, ... 11,000.....July 1, 1907
REFUNDING (RR.)—
5s, J&J, $114,800....July 1, 1909
5s, J&J, 30,000....July 1, 1920
5½s, F&A, 21,000....July 1, 1920
RAILROAD AID—
5s, J&J, 40,000....July 1, 1916

REFUNDING (MCADAM)—
6s, J&J, $3,000....Jan. 1, 1914
6s, J&J, 6,000....Jan. 1, 1915
TERMINAL FACILITY—
6s, J&J, $20,000....Jan. 1, 1927
BOARD OF EDUCATION BONDS—
6s, J&J, $20,000....July 15, 1904
6s, J&J, 17,000....July 1, 1907
6s, J&J, 33,100....July 1, 1909
6s, J&J, 500....July 1, 1911
5½s, J&J, 10,000....July 1, 1920

INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was $234,800; sinking fund assets, $41,215; net debt, $193,584.

ASSESSED VALUATION—In 1896 the assessed valuation was $1,930,353; in 1890 the total assessed valuation was $2,301,000; tax rate (per $1,000), $34·28½, this including State tax, $4·28½; county tax, $10; city tax proper, $20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. K. BAILEY, County Clerk.

County seat is Ottawa.

LOANS— *When Due.*
K. C. & S. FE RY.—
6s, J&J, $56,900.....Jan. 1, 1910
REFUNDING RR. AID BONDS—
6s, J&J, $16,000.....July 1, 1900
6s, J&J, 5,000.....July 1, 1905
6s, J&J, 177,700.....Jan. 1, 1910

Bonded debt July 1, '98. $250,600
Tax valuation 1898.....4,810,746
Assessment about ¼ actual value.
Total tax (per $1,000).....$11·50
Population in 1890 was.....20,279
Population in 1880 was.....16,797
Population in 1898 was. ...23,758

GARDEN CITY.—{E. DAVIS, Mayor. J. F. CROCKER, Clerk.

County seat of Finney County.

LOANS— *When Due.*
Sewer ext. 6s, $4,100.Dec. 1, 1902
Water, 6s, 49,100.....Mar. 1, 1902
Bonded debt Feb. 1, 1899..$55,100
Floating debt..... 6,151

Total debt Feb. 1, 1899...$61,251
Tax valuation 1898.....244,721
Assessment about ½ actual value.
Total tax (per $1,000) '98..$40·20
Population 1896.....1,650

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

LOANS— *When Due.*
BRIDGE BONDS—
6s, J&J, $2,000....July 1,'99-1902
RAILROAD AID BONDS—
7s, J&D, $17,000.....Dec. 7, 1902
6s, J&J, 9,000.....July 1, 1899
($3,000 due yearly) to July 1, 1901
6s, J&J, $58,000.....July 1, 1911
Subject to call after July 1, 1901
Total debt Jan. 1, 1899.. $86,000

Sinking fund..... $3,500
Net debt Jan. 1, 1899 .. 82,500
Tax val'tion, real & RR.1,879,404
Tax valuation, personal. 349,380
Total valuation 1898....2,228,784
Assessment about ⅓ actual value.
State & Co. tax (per M.),'98.$15·00
Population in 1890 was.....10,423
Population in 1897 was.....10,093

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY.—R. B. GARNETT, Clerk.

County seat is Hill City.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ..., $26,000....July 1, 1915
6s, ..., 46,000....July 1, 1918
6s, ..., 7,000....July 1, 1920
Total debt Jan. 1, '99.... $79,000
Tax valuation, real.....1,213,767

Tax valuation, personal. $212,892
Total valuation. 1898...1,426,659
Assessment about ⅓ actual value.
State & Co. tax (p. $1,000) .$19·10
Population in 1890 was.....5,029
Population in 1895 was.....3,825
Population in 1898 was.....4,478

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

LOANS— *When Due.*
FUNDING—
6s, ..., $9,200.....Feb. 1, 1906
6s, J&J, 10,400..... 1906
6s, J&J, 40,000.....July 1, 1919
6s, J&J, 20,000.....Jan. 1, 1920
6s, J&J, 7,600.....Sept. 1, 1920
6s, J&J, 11,000.....May 1, 1921

Bonded debt July 1, 1898. $98,200
Floating debt..... 17,226
Total debt July 1, 1898...115,426
Past due coupons (add't'l)..25,000
Tax valuation 1898.....269,959
Assessment is ¾ actual value.
Total tax (per $1,000) '98. 35·00
Population in 1890 was.....1,308
Population in 1898 was..... 419

INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal Agency; on all others at New York.

GRAY COUNTY.—C. A. TABB, County Clerk.

County seat is Cimarron.

LOANS— *When Due.*
REFUNDING—
6s, $29,500.....Dec. 1, 1908
6s, J&J, 14,500.....Nov. 1, 1909
6s, J&J, 1,000.....Jan. 1, 1910
6s, J&J, 23,500.....June 1, 1920
6s, J&J, 20,000.....June 1, 1921
Bonded debt July 1, 1898.$88,500

Floating debt.....$26,709
Total debt July 1, 1898....115,209
Tax valuation 1898..... 869,725
Assessment is ¼ actual value.
State tax (per $1,000) 1898..$4·25
County tax (per $1,000) '98..27·00
Population in 1890 was.....2,415
Population in 1898 was.....1,073

GREENWOOD CO.—PERRY CLEMANS, Clerk.

County seat is Eureka.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $247,000.....Jan. 1, 1916
Interest payable at State Treasury.
Total debt Jan. 1, 1899. $247,000

Tax valuation 1898.....$3,843,456
Assessment about ¼ actual value.
State & co. tax p. $1,000 '98.$12·90
Population in 1890 was.....16,309
Population in 1899 was....15,600

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

LOANS— *When due.*
FUNDING AND REFUNDING—
6s, J&J, $9,000.....July 1, 1905
6s, ..., 11,400.....1906
6s, ..., 3,500.....1916
6s, J&J, 38,000.....Oct. 1, 1917
6s, M&S, 9,000.....Mar. 15, 1918
6s, J&J, 5,000.....July 1, 1920
6s, ..., 14,800.....1926

Bonded debt July 1, 1898..$92,600
Total debt.....117,700
Total valuation 1898....1,139,421
Assessment about ¼ actual value.
State tax (per $1,000) '97....$3·00
County tax (per $1,000).. $13·00
Population in 1890 was.....2,027
Population in 1898 was.....1,453

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—{DR. W. G. MUIR, Mayor. H. G. PERT, Treasurer.

This city is in Harper County.

LOANS— *When Due.*
REFUNDING BONDS—
6s, F&A, $31,000.....Aug. 1, 1906
O. H. & S. W. RR. BONDS
6s, M&N, 20,000....May 1, 1920
Bonded debt July, 1898...$50,000
Floating debt..... 19,201

Total debt July 1, 1898....$69,201
Tax valuation 1897.....102,175
Assessment about ⅓ actual value.
Total tax (per $1,000)..... $85·50
Population in 1898 (est.).....1,300
Population in 1890 was.....1,579

HARPER CO.—W. W. TAYLOR, Clerk.

County seat is Anthony.

LOANS— *When Due.*
REFUNDING BONDS—
6s, ... $26,000.....July 1, 1912
Bonded debt July, 1898....$26,000
Sinking fund..... 1,365

Interest payable in New York.
Tax valuation 1898.....$2,284,502
State & Co. tax (per M.) '98..$16·00
Population in 1895 was.....9,238
Population in 1898 was.....8,787

HASKELL COUNTY.—S. E. CAVE, Co. Cl'k.

County seat is Santa Fe.

LOANS— *When Due.*
COURT HOUSE BONDS—
6s, ..., $5,000.....July 1, 1913
REFUNDING BONDS—
6s, J&J, $56,000.....July, 1918
6s, J&J, 14,000.....Jan. 1, 1920
6s, J&J, 12,000.....July 1, 1920
Bonded debt Feb. 1, 1899.$87,000

Floating debt.....$17,204
Total debt Feb. 1, 1899....104,204
Tax valuation 1898.....426,773
Tax valuation is ⅔ of actual value.
State & Co. tax (per M.) '98.$33·33
Population 1890 was..... 1,077
Population 1895 was..... 595
Population 1898 was 1,727

INTEREST is payable at the Kansas Fiscal Agency. New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

County seat is Jetmore.

LOANS— *When Due.*
C. K. & N. RR.—
6s, M&S, $50,000....Sept. 1, 1917
COURT HOUSE—
6s, A&O, $9,000....Apr. 1, 1906
POOR FARM—
6s, ..., $3,000.....July 1, 1919
REFUNDING—
6s, ..., $12,000....July 1, 1912
6s, ..., 19,000...Feb. 26, 1917
6s, ..., $9,000...Jan. 1, 1917

REFUNDING.—(Con.)
6s, ..., 6,000 .Aug. 1, 1917
6s, ..., 4,000...Nov. 1, 1917
6s, J&J, 6,000 ..July 1, 1918
6s, J&J, 4,000...July 1, 1919
Total debt Jan. 1, 1899..$122,000
Tax valuation 1898..... 773,187
State & Co. tax (per M.) '98.$24·10
Population 1890 was.....2,395
Population 1895 was.....1,792
Population in 1899.....1,760

HUTCHINSON.—{J. P. HARSHA, Mayor. W. R. UNDERWOOD, City Clerk.

County seat of Reno County.

LOANS— *When Due.*
RAILROAD BONDS—
7s, J&J, $37,000 ...Sept. 15, 1906
6s, F&A, 25,000 ..Aug. 1, 1907
6s, J&J, 12,000 ...Mar. 1, 1917
FUNDING BONDS—
6s, F&A, $35,000....Aug. 1, 1903
6s, F&A, 55,000....Aug. 1, 1917
REFUNDING BONDS—
6s, J&D, $20,000.....June 1, 1919
5s, J&D, 9,000.....Jan. 1, 1915
Interest payable in New York.

SEWER BONDS—
6s, J&D, $2,500.....1899
6s, A&O, 1,500.....1899
6s, F&A, $6,000.$600 y'rly Aug.1
Bonded debt Feb. 8, '99..$193,000
Floating debt..... ... 2,700
Total debt Feb. 8, 1899....195,700
Sewer debt (additional)... 11,200
Total valuation 1898....1,425,194
Assessment is ⅓ actual value.
Total tax (per $1,000) 1898.$63·00
Population in 1890 was.....8,682
Population 1899 (est.).....8,500

INDEPENDENCE.—J. B. UNDERHILL, Clerk.

This city is the county seat of Montgomery County.

CITY LOANS— *When Due.*
S. K. RR. BONDS—
7s, ..., $29,100.....Jan. 1, 1902
V. V. I. & W. RR.
7s, ..., $35,000....Aug. 26, 1916
Bonded debt July 1, '98.. $64,100
Tax valuation, real..... 302,475

Tax valuation, personal. $91,250
Tax valuation, railroads 16,344
Total valuation 1896.... 410,069
Assessment about ¼ actual value.
Total tax (per $1,000)... $74·70
Population 1890 was.....3,127
Population 1896.....3,677

INDEPENDENCE TOWNSHIP LOANS—
When Due.
V. V. I. & W. RR.—
7s, ..., $20,000 ....Oct. 7, 1916
Tot. t'np. debt July 1,'96 $57,400

Assessment about ¼ actual value.
Total tax (per $1,000).....$39·70
Population 1890 was.....1,859
Population 1895 was.....1,544

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat.

LOANS— *When Due.*
REFUNDING RR.—
5s, A&O, $100,000..Apr. 15, 1918
KANSAS CENTRAL—
7s, J&J, $43,000..... Jan. 1, 1902
Total debt Jan. 1, 1899.. $143,000
Sinking fund..... 12,784

Net debt Jan. 1, 1899.... $130,216
Tax valuation 1898.....4,137,396
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$14·30
Population 1890 was.....14,626
Population 1898 was.....18,836

INTEREST on the 7 per cent bonds is payable in New York City; on the 6 per cent bonds both in New York City and Topeka, Kan.

JOHNSON COUNTY.—J. W. THOMAS, Clerk.

County seat is Olathe.

LOANS— *When due.*
KAN. CITY & SANTA FE RR—
5s, J&J, $105,000.....July 1, 1920
REFUNDING BONDS—
4½s, ..., $100,000.....1928
($10,000 optional y'rly from 1918)
Total debt Mar. 1, 1899..$205,000

Tax valuation, real.....$2,724,844
Tax val'tion, per. & RR. 1,556,660
Total valuation 1898....4,281,504
Assessment is ⅕ to ⅓ actual value.
State & Co. tax (per M.) '98.$15·85
Population 1890 was.....17,385
Population 1899 (est.).....18,000

INTEREST on the railroad bonds is payable at the State Fiscal Agency, Topeka, Kan.; on the refunding bonds at the New York Fiscal Agency.

JUNCTION CITY.—{P. DAUGHERTY, Mayor. T. W. DORN, Clerk.

This city is in Geary County.

LOANS— *When Due.*
CITY BUILDING—
7s, F&A, $6,000....Aug. 16, 1900
FUNDING BONDS—
6s, M&N, $7,000.....May 1, 1909
5s, ... 4,000.....1913
FUNDING TERMINAL BOND—
6s, M&S, $30,000.....Mar. 1, 1920
6s, M&S, 5,000.....Mar. 1, 1909

WATER WORKS—
6s, M&S, $50,000.....Mar. 1, 1917
Total debt Mar. 1, 1898..$102,000
Water debt (included).... 50,000
Tax valuation 1897..... 701,948
Assessment ¼ to ½ actual value.
City tax (per $1,000) '97....$12·00
Total tax rate (per $1,000).. 46·50
Population 1890 was..... 4,502
Population 1896 was..... 5,243

KANSAS CITY.—{R. L. MARSHMAN, Mayor. GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County.

LOANS—	When Due.
INTERNAL IMPROVEMENT—	
6s, ... $78,938	Aug. 1, 1899
6s, ... 19,100	Feb. 1, 1900
6s, ... 40,000	Aug. 1, 1900
6s, ... 14,000	Feb. 1, 1901
6s, ... 17,500	Aug. 1, 1901-3
6s, ... 5,500	Feb. 1, 1902-3
REFUNDING BONDS—	
6s, ... $80,000	Oct. 1, 1915

LOANS—	When Due.
REFUNDING BONDS—(Con.)	
6s, ... $40,000	1927
5s, ... 25,000	Feb. 1, 1913
(Optional after 1908.)	
5s, ... 125,000	1913
(Optional after 1908.)	
K. C. W. & N. W. Ry—1887—	
5s, ..., $30,000	Jan 1, 1917
5s, ..., 30,000	July 1, 1917

TOTAL DEBT ETC—The bonded debt on Sept. 1, 1898, was $335,000; sinking fund, $30,000; net debt, $305,000. This does not include the internal improvement bonds, which are payable by special assessment, and which on July 1, 1898, amounted to $782,276, for the Board of Education bonds, which amounted to $205,871.

ASSESSED VALUATION as equalized by the State Board for 1898 was $9,050,776; total tax rate (per $1,000) 1895, $53. Property is assessed at one-third of its actual value.

POPULATION in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1898 (est.), 46,028.

KINGMAN.—W. S. GROSVENOR, Mayor.

Kingman is in Kingman County.

LOANS—	When Due.
CITY HALL, IMP., ETC.—	
6s, J&J, $4,900	Aug. 1, '98 '03
5s, J&J, 8,000	Apr. 15, 1903
5s, F&A, 3,000	Aug. 1, '99-'06
RAILROAD BONDS—	
5s, J&J, $7,000	July 1, 1904

RAILROAD BONDS—(Con.) -	
5s, J&J, $20,000	Aug. 31, 1919
Bonded debt Feb. 15, 1898	$42,900
Tax valuation 1897	194,137
Total tax (per $1,000) 1896	$77·75
Population in 1890 was	2,390
Population in 1897 was	1,900

INTEREST is payable at the Kansas Fiscal Agency New York City.

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman.

LOANS—	When Due.
D. M. & A. RR—	
6s, ..., $18,000	Feb. 2, 1916
FUNDING BONDS	
6s, ..., $2,500	Jan. 1, 1903
6s, ..., 8,000	July 1, 1903
6s, ..., 7,100	July 1, 1909
6s, ..., 5,800	Jan. 6, 1910
6s, ..., 1,100	Apr, 13, 1910
6s, ..., 10,000	July 1, 1911
6s, ..., 7,500	Jan. 1, 1912

FUNDING BONDS—	
6s, ..., $20,000	Apr. 11, 1917
REFUNDING BONDS—	
5s, ..., $43,000	Mar. 5, 1926
4½s, ..., 107,000	Aug. 2, 1926
Total debt July 1, 1898	$245,745
Sinking fund	2,064
Tax valuation 1898	2,639,355
Assessment about ⅓ actual value.	
Aver. tax (per $1,000) '97	$42·00
Population 1890 was	11,823
Population 1898 was	10,104

KIOWA CO.—MARGARET KANE, Treasurer.

County seat is Greensburg.

LOANS—	When due.
C. K. & N. RR—	
6s, A&O, $41,000	Oct. 1, 1917
COURT HOUSE—	
6s, J&J, $2,000	Feb. 4, 1902
FUNDING—	
6s, F&A, $79,000	Feb. 15, 1919
6s, J&J, 3,000	Oct. 1, 1919

K. P. & W. RR—	
6s, July, $60,000	Aug. 4, 1917
6s, Oct., 25,000	Oct. 3, 1917
Total debt Feb. 1, '99	$210,000
Tax valuation 1898	763,457
Total tax (per $1,000) 1897	$34·97
Population 1890 was	2,873
Population 1898 was	1,878

LANE COUNTY.—T. O. FREEMAN, Co. Clerk.

County seat is Dighton.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J, $124,500	Jan. 1, 1918
Subject to call.	
Bonded debt July 1, 1898	$124,500
Floating debt	9,786
Total debt July 1, 1898.	134,286

Total valuation 1898	$871,179
Assessment is ½ actual value.	
State & co. tax (per M.) '98	$32·50
Population 1890 was	2,060
Population 1895 was	1,490
Population in 1898 was	1,662

INTEREST is payable at National Bank of Republic, New York City

LAWRENCE.—{GEO. R. GOULD, Mayor. A. G. HANNOLD, City Clerk.

County seat of Douglas County—$100,000 of bonds issued by this city in 1871 are now in litigation.

LOANS—	When Due.
REFUNDING RAILROAD—	
6s, J&J, $1,800	July 1, 1909
Subject to call at any time.	
6s, J&J, $37,500	July 1, 1913
Subject to call at any time.	

5s, J&J, $130,000	July 1, 1916
Subject to call after July 1, 1906	
5s, J&J, $39,000	July 1, 1923
BOARD OF EDUCATION	
6s, ..., $4,200	1899
5s, ..., 35,000	July 1, 1905-19

BONDED DEBT on July 1, 1898, was $208,300. School debt (add'l) $39,200.

ASSESSED VALUATION in 1896 of real estate was $1,296,102 personal property, $375,695; railroad $91,550; total, $1,763,347 total tax rate (per $1,000), $56·50. Real estate is assessed at one fourth of its acual value and personal property at one-third.

POPULATION.—In 1890 it was 9,997; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,084; in 1897 it was 10,914.

LEAVENWORTH.—JOHN EDWARDS, Mayor.

Leavenworth is the county seat of Leavenworth County.

LOANS—	When Due.
RIVERSIDE COAL CO. BONDS—	
6s, J&J, $10,000	Apr. 1, 1917
SERIES J. AND O. BONDS—	
5s, J&J, $4,000	July 1, 1899
5s, J&J, 3,400	July 1, 1904
IMPROVEMENT BONDS—	
6s, $35,990	1/10 yearly
BOARD OF EDUCATION BONDS—	
6s, J&J, $64,498	July 1, '09-'11
BRIDGE BONDS—	
5s, J&J, $30,000	Jan. 1, 1924

GAS WELL BONDS—	
5s, J&J, $5,000	July 1, 1917
LEAV. NOR. & SO. RR.—	
5s, J&J, $50,000	July 1, 1917
LEAV. & OLATHE RR.—	
6s, J&J, $15,000	Jan. 1, 1917
PARK BONDS—(ref.)	
5s, J&J, $50,000	Apr. 1, 1195
30-YEAR FUNDING BONDS—	
5s, J&J, $58,800	July 1, 1909
4s, J&J, 220,400	July 1, 1914

OPTIONAL.—All bonds issued by the city are subject to call.

INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds, is payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

TOTAL DEBT SINKING FUNDS ETC.—The subjoined statement shows Leavenworth's debt on the first of April of each year.

	1898.	1897.	1896.	1895.
General bonded debt	$546,600	$546,704	$546,600	$569,204
Improvement bonds	51,545	56,370	83,470	104,750
Total city debt April 1	$598,149	$603,074	$630,070	$673,954

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

	Assessed Valuation. Real	*Personal	Total	Tax Rate per $1,000
1897	.....	.....	$6,020,508	$50·10
1896	$4,719,516	$1,019,894	5,739,404	43·30
1895	4,713,060	1,027,220	5,740,280	43·30
1894	4,704,580	991,620	5,696,200	45·50
1893	4,629,740	960,100	5,589,840	45·55
1890	4,591,110	879,600	5,470,710	46·35

*Including railroads.

The tax rate for 1896 as above includes State tax $4·10; county tax, $15·00; city tax $14·70; school tax $9·50; total $43·30.

POPULATION.—In 1890 was 19,768; in 1880 it was 16,546; in 1870 it was 17,873; in 1895 it was 20,822; in 1898 (est.), 21,536.

LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.

County seat is Leavenworth.

LOANS—	When Due.
REFUNDING BONDS—	
6s, J&J, $6,800	July 1, 1899
6s, J&J, 319,600	July 1, 1909
5s, J&J, 720,200	July 1, 1915
Bonded debt Feb. 1, '99	$1,095,685
Sinking fund	22,920
Net debt Feb. 1, 1899	$1,072,945

Tax valuation, real	7,082,910
Tax valuation, personal	2,250,370
Total valuation, 1898	9,333,280
Valuation about ⅓ actual value.	
State & co. tax (per M.) '98	$20·30
Population 1890 was	38,485
Population 1898 was	35,509

LINCOLN CO.—J. W. MCREYNOLDS, Treas.

County seat is Lincoln.

LOANS—	When due.
REFUNDING BONDS—	
6s, ..., $9,500	Mar. 1, 1904
6s, ..., 11,000	July 1, 1904
S. L. & W. RAILROAD—	
6s, ..., $50,000	Oct. 1, 1916
6s, ..., 70,000	Oct. 18, 1917

Total debt July 1, 1898	$140,500
Sinking fund	27,078
Tax valuation in 1898	1,9[illegible]3,509
Total tax (per $1,000) '97	$17·20
Population 1890 was	9,709
Population 1880 was	8,582
Population 1897 was	9,205

LINCOLN TOWNSHIP.—A. R. MOORE, Co. Ck.

The township is in Cloud County.

LOANS—	When Due.
RAILROAD BONDS—	
6s. $15,000	Jan. 1, 1918
REFUNDING BONDS—	
5s, ..., $10,000	1908-1918
8s, ..., 24,000	Nov. 1, 1909

Total debt Feb. 1, 1899	$49,000
Tax valuation 1898	200,399
State & co. tax (per $1,000)	$10·65
Township tax (per $1,000)	8·50
Population in 1890 was	460
Population in 1898 was	380

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia. [The sale of $192,000 refunding bonds on July 1 has been contracted for.]

LOANS—	When Due.
REFUNDING BONDS—	
5s, J&J, $217,000	July 1, 1913
Subject to call at any time.	
Total debt Feb. 8, 1899	$217,000
Interest payable at State Treasury	
Tax valuation, real	$5,199,360

Tax valuat'n, personal	$2,119,240
Total valuation 1898	7,318,600
Assessment about ½ actual value.	
State & Co. tax pr. $1,000, '98	$11·50
Population in 1890 was	23,196
Population in 1899 (est.)	25,000

TAX FREE.—All bonds of this county are held by State school fund and are exempt from taxation.

LYONS.—This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt.

LOANS—	When Due.
FUNDING BONDS—	
7s, ... $1,000	1902
MIDLAND RR. BONDS—	
7s, ... $35,000	1907
REFUNDING BONDS—	
6s, ... $10,000	1909
WATER WORKS BONDS—	
7s, ... $35,000	1900 to 1907
(Part payable yearly.)	

Bonded debt July, 1898	$81,000
School Dist. debt (addit'n'l)	18,250
Atlanta Tp. bonds (add)	11,000
Total debt Jan., 1898	110,250
Tax valuation 1897	207,403
Tax rate (per $1,000) '97	85·10
Population in 1890 was	1,651
Population in 1897 was	1,426

MANHATTAN TWP.—{JOHN Q. HARDY, Trus. S. F. GOHEEN, Treas.

This township is in Riley County.

LOANS—	When Due.
REFUNDING BONDS—	
6s, F&A, $71,000	Feb. 1, 1910
SCHOOL BONDS—	
5s, ..., $5,000	July 1, 1902
$1,000 yearly to 1906.	

Bonded debt Feb. 15, '98	$71,000
Township has no floating debt.	
Tax valuation 1897	$881,316
Assessment is ⅓ actual value.	
Population in 1890 was	995
Population in 1895 was	913

INTEREST on the bonds is payable in Kansas and in New York City

MARION CO.—I. S. STIRLING, County Clerk.

County seat is Marion.

LOANS—	When Due.
FUNDING BONDS—	
5½s, Jan., $185,000	July 1, 1922
Subject to call after 1912.	
KANSAS & NEBRASKA RR.—	
7s, ..., $6,000	May 1, 1902
REFUNDING BONDS—	
5½s, J&J, $125,000	May 1, 1920

Total debt Jan. 1, 1899	$316,000
Tax valuation, real	2,670,166
Tax valua'n, pers & RR's	1,263,281
Total valuation 1898	4,030,447
Assessment about ¼ actual value.	
State & co. tax (per M.) '98	$12·50
Population in 1890 was	20,539
Population in 1895 was	17,771
Population in 1899	20,150

MARSHALL CO.—JAS. MONTGOMERY, Clerk

County seat is Marysville.

LOANS—	When due.
REFUNDING RR. AID BONDS—	
5s, J&J, $50,000	July 1, 1926
Subject to call at any time.	
Bonded debt Jan. 1, '99	$50,000

Tax valuation 1898	$4,914,337
Total tax (per $1,000) '98	$41·10
Population in 1890 was	23,912
Population in 1898 was	24,753

MEADE COUNTY.—E. F. RIEMAN, Clerk.

County seat is Meade.

LOANS—	When Due.
RAILROAD BONDS—	
6s, M&S, $115,000	Mar. 15, 1908
Subject to call.	
REFUNDING—	
6s, J&J, $30,000	Jan. 1, 1917
6s, J&J, 23,000	July 1, 1919

Bonded debt July 1, 1898	$168,000
Sinking fund	1,030
Tax valuation 1898	873,901
Assessment about ⅓ actual value.	
Total tax (per $1,000) '97	$35·90
Population in 1890 was	2,542
Population in 1898 was	1,562

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

LOANS—	When Due.
WATER WORKS BONDS—	
6s, ..., $50,000	July 1, 1908-'09
Bonded debt July. 1, 1898	$50,000
Tax valuation, real	$97,678
Tax valuation, personal	14,708

Tax valuation, railroads	$10,260
Total valuation 1896	122,646
Total tax (per $1,000)	$99·50
Population in 1890 was	1,095
Population in 1895 was	659

Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—G. W. Seaver, Treasurer.

County seat is Paola.

LOANS— *When Due.*
M. K. & T. RR.—
7s, J&J, $75,000.....July 1, 1901
Bonded debt July 1, '98 $75,000
Tax valuation 1898..... 4,748,129

Assessment is ⅓ actual value.
St. & co. tax (per $1,000) '97.$20·00
Population in 1890 was.... 19,614
Population in 1895 was.... 19,739
Population in 1898 was 20,397

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—County seat is Independence.

LOANS— *When Due.*
L. L. & G. RR.—
7s, J&J, $153,000.....July 2, 1899
(Part due yearly) to July 2, 1907
Total debt July 1, 1898...$154,921
Tax valuation, real, '96.$2,482,694

Tax valu't'n, per. & RR.$1,370,718
Total valuation 1898... 3,923,989
Assessment is ¼ actual value.
Total tax (per $1,000) '95..$50·00
Population in 1890 was.....23,104
Population in 1898 was.....25,440

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—F. T. Behring, Treas.

County seat is Council Grove.

LOANS— *When Due.*
Refunding Bonds—
6s J&J, $100,000....July 1, 1911
Total debt Jan. 1, 1899.. $100,000
Tax valuation 1898.....2,999,516

State & Co. tax p. $1,000, '98.$13·00
Assessment bet. ¼ & ⅓ act'l value.
Population in 1890 was.....11,381
Population in 1895 was.....10,948
Population in 1898 was.....11,377

MORTON COUNTY.—Ed. M. Dean, Treas.

County seat is Richfield.

LOANS— *When Due.*
Court House Bonds—
6s, J&J, $25,000.....July 1, 1908
Refunding Bonds—
6s, J&J, $28,000.....July 1, 1918
6s, J&J, 5,000.....July 1, 1919
Bonded debt July 1, 1898..$58,000

Floating debt $6,452
Total debt July 1, 1898... 64,452
Tax valuation 1898.....408,285
Total tax (per $1,000) '97. 22·50
Population in 1890 was.....724
Population in 1880 was..... 9
Population in 1898 was.....255

INTEREST is payable at the Kansas Fiscal Agency, New York.

NEODESHA.—A. L. Hill, Clerk.

This city is in Wilson County.

LOANS— *When Due.*
Gas Bonds—
6s, F&A, $13,000.....March, 1908
(Now subject to call.)
Water Bonds—
6s, J&J, $15,000.....June, 1913
(Subject to call after June, 1903.)
Bonded debt Feb. 17, 1899.$30,000

Floating debt $5,000
Total debt Feb. 17, 1899.. 35,000
Assessed valuation 1898..170,000
Assess't about 25% actual value.
Tax rate (per $1,000), '98. $54·60
Population in 1890.....1,528
Population in 1898 (est.).....1,700

NESS COUNTY.—J. S. Wagner, Clerk.

County seat is Ness City.

LOANS— *When due.*
Funding Bonds—
6s, ..., $17,000....July 1, 1913
6s, ..., 30,000....July 15, 1918
Ch. Kan. & W. RR.—
6s, ..., $75,000....June 1, 1917

Total debt Feb. 6, 1899. $122,000
Tax valuation 1898..... 1,235,661
Assessment is ⅓ actual value.
Av. tot'l tax (per $1,000) '98.$38·29
Population 1890 was.....4,944
Population 1898.....4,039

INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic

NEWTON.—H. F. Toeys, County Clerk.

This city is in Harvey County.

LOANS— *Amt. Outstand'g.*
Fund'g bonds, 5s, 1902-7...$27,000
Mining bonds, 6s, 1902..... 5,000
Railroad bonds, 6s, 1915... 40,000
Water bonds, 6s, 1905-07..125,000

Bonded debt July 1, 1898 $197,000
Tax valuation 1897.... 941,489
Real valuation..... 5,000,000
Population in 1890 was.....5,605
Population in 1897 (est.).....5,273

NORTON COUNTY.—Norton is the county seat.

LOANS— *When Due.*
6s, ... $18,000.....Oct. 1, 1908
6s, ... 26,000.....Apr. 1, 1909
6s, ... 20,000.....May 2, 1925
All subject to call 5 years after issue.
Bonded debt July 1, '98...$64,000

Total valuation 1897...$2,103,193
Total valuation 1898.. 2,177,175
Assessment about ⅓ actual value.
State & co. tax (per M.) '97.$13·10
Population in 1890 was.....10,617
Population in 1898 was 10,045

OSAGE COUNTY.—Wm. H. Thomas, Co. C'k.

County seat is Lyndon.

LOANS— *When Due.*
At. Top. & S. Fe RR—
7s, J&J, $119.000...Sept. 1, 1899
Laur. & Carb. RR—
7s, J&J, $50,000.....July 1, 1902
Total debt Jan. 1, 1899...$169,000
Sinking fund..... 91,200
Net debt Jan. 1, 1899..... 77,800

Tax valuation, real.....$2,427,801
Tax valuation, person'l 716,424
Tax valuation, railr'ds. 975,449
Total valuation 1898... 4,119,674
Assessment is abt. ¼ actual value.
Total tax (per $1,000, '98...$31·60
Population in 1890 was.....25,062
Population in 1898 was.....25,061

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. Dawley, County Clerk.

County seat is Osborne.

LOANS— *When Due.*
County Bonds—
6s, J&J, $50,000.....July 1, 1915
6s, J&J, 3,500.....Apr. 1, 1905
Interest payable at Inter-State National Bank, N. Y.

Total debt July 1, 1898. $53,500
Tax valuation, 1898.....2,439,142
Assessm't about 2-5 actual value.
Total tax (per $1,000) '97...$37·50
School tax (per $1,000).....15·00
Population in 1898 was.....11,015

OSWEGO.—

This city and township are in Labette County. The city is liable for 66⅔ per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of $78,000, which were in litigation, have been declared valid.

LOANS— *When Due.*
M. & W. RR. Bonds—
6s, J&J, $24,500.....July 1, 1902
Township Funding Bonds—
6s, Jan. 1, $48,000....Jan. 1, 1905
6s, Jan. 1, 25,500....Jan. 1, 1905
6s, J&J, 46,000....Aug. 1, 1907
6s, J&J, 20,000....Jan. 1, 1908
6s, J&J, 6,000....Aug. 1, 1910

Total city debt Jan. 1, '99..$24,500
Township debt Jan. 1, '99..134,000
Interest is paid in New York.
Tax valuation, real.....$124,519
Tax valuation, personal.. 89,657
Total valuation 1898..... 214,176
Assessment about ⅓ actual value.
Total tax (per $1,000).....$27·05
Population in 1890 was.....2,574
Population in 1895 was.....2,745

OTTAWA.—{A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk.

County seat of Franklin County.

LOANS— *When Due.*
Refunding Bonds—
7s, J&J, $15,500.....Jan. 1, 1902
6s, A&O, 25,000.....Oct. 1, 1902
6s, A&O, 1,334.....Oct. 1, 1902
6s, M&N, 5,000.....May 1, 1906
Sewer Bonds—
6s, J&J, $30,000.....July 1, 1899
($3,000 due yearly) to July 1, 1908

Bridge Bonds—
6s, J&D, $11,000 .....June 8, 1902
Total debt July 1, '98... $87,834
School debt (additional) 23,000
Total valuation, 1897...1,153,855
Assessment about ¼ actual value.
Tot. tax rate p. $1,000, '93..$48·00
Population 1890 was.....6,248
Population 1897 was..... 8,050

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. Truitt, Clerk.

County seat is Minneapolis.

LOANS— *When Due.*
Chic. Kan. & West. RR.—
6s, ..., $90,000 ....Jan. 1, 1918
Solomon RR.—
8s, ..., $50,000 ....July 1, 1908

8s, ..., $50,000 ....Oct. 1, 1909
Total debt Feb. 7, 1899.. $190,000
Tax valuation 1898 2,629,873
Population in 1898 was.....10,600
Population in 1890 was.....12,581

PAOLA CITY.—John W. Tatham, Clerk.

This city is in Miami County.

LOANS— *When Due.*
Railroad-Aid Bonds—
7s, ..., $10,000...July 1, 1901
6s, ..., 20,000...Feb. 10, 1917
6s, ..., 15,000...Jan. 1, 1919
Paola Glass Co. Bonds—
7s, ..., $1,200 .....Jan. 1, 1919
Gas Well Bonds Refunding—
6s, ..., $15,000....July 1, 1907

Bonded debt Feb. 1, 1899.$61,200
Sinking funds..... 4,700
Net debt Feb. 1, 1899..... 56,500
Assessed valuation 1898 609,177
Total tax (per $1,000) '98..$61·25
Population in 1890 was.....2,943
Population in 1897 was.....3,450

PARKER TWP.—O. T. Roenig, Treasurer.

This township is in Montgomery County.

LOANS— *When Due.*
Railroad Bonds—
6s, ..., $26,000.....Oct. 1, 1916
6s, ..., 25,000.....Feb. 1, 1917
Bonded debt July 1, 1898.$100,000
Tax valuation, real (aot.) 350,000

Tax valuat'n, pers'l (abt.)$100,000
Total valuation '98 (abt). 450,000
Assessment about ¼ actual value.
Total tax (per $1,000) '98..$76·50
Population in 1890 was.....3,139
Population in 1898 (est.).....5,300

PARSONS.—{C. K. LIMBACH, Mayor. G. W. HAWKS, Treasurer.

This city is in Labette County.

LOANS— *When Due.*
Railroad Bonds—
6s, F&A, $37,000.....Aug. 1, 1916
6s, F&A, 20,000.....June 1, 1917
Park Bonds—
5s, ..., $10,000....Mar. 1, 1908
Bonded debt Feb. 1, 1898..$57,000
Floating debt..... 43,000

Total debt Feb. 1, 1898.. $100,000
Tax valuation, real..... 887,113
Tax valuation, personal. 136,686
Total valuation 1897....1,023,798
Assessment is ⅓ actual value.
Total tax (per $1,000).....$54·00
Population in 1898 (est.).....10,000
Population in 1890 was..... 6,736

INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—G. W. Lawrence, Treasurer.

County seat is Larned.

LOANS— *When Due.*
Bridge Bonds—
7s, J&J, $5,000...July, '99 to 1903
Court House—
6s, J&J, $5,000 ...July, '99 to 1903
Railroad Bonds—
6s, J&J, $41,000.....Aug., 1917
Total debt Feb. 6, 1899.. $51,000

Sinking fund..... $3,000
Net debt Feb. 3, 1899.... 48,000
Tax valuation 1898.....1,862,317
Assessment is ½ actual value.
State & Co. tax (per M) '98.$11·50
Population in 1890 was.....5,204
Population 1895 was.....4,797
Population in 1899 (est.).....4,600

PITTSBURG.—{C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk.

This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

LOANS— *When Due.*
Funding Bonds—1887 & 1891—
6s, Jan., $17,000.....Jan. 1, 1901
Railway-Aid Bonds—'88 & '93.
6s, Apr., $6,000....Apr. 1, 1908
5s, Sept., 20,000....Sept. 13, 1913
5s, Dec., 20,000....Dec. 1, 1913
Private Improv. Bonds—
6s, Nov., $27,000.....1901
($5,000 yearly Nov. 1.)
Sewer Bonds—
6s, ..., $5,000.....July 1, 1899
6s, July, 5,000.....July 1, 1902

Sewer Bonds—(Con.)
6s, ..., $2,750.....July 15, '06
City bond. dbt. July 1, '98. $75,750
Private imp. bds. (add.). 27,000
Tax valuation, real & RR. 967,884
Tax valuation, personal. 174,925
Total valuation 1896....1,142,809
Assessment about ⅓ actual value.
City tax rate (per $1,000)..$24·10
School tax (per $1,000)..... 20·00
Total tax (per $1,000) '96.. 56·60
Population in 1890 was.... 6,697
Population in 1896.....10,170

INTEREST is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY.—

County seat is Pratt.

LOANS— *When Due.*
King. Pratt. & W. RR—
6s, ..., $96,000....Dec. 15, 1916
6s, ..., 24,000....June 1, 1917
County Bonds—
6s, ..., $4,500....June 1, 1908
6s, ..., 1,000....July 21, 1912
6s, ..., 8,800....Apr. 25, 1913
6s, ..., 4,500....Apr. 11, 1913
6s, ..., 23,500....Jan. 1, 1915
6s, ..., 24,500....July 1, 1917

6s, ..., $12,000....July 1, 1918
6s, A&O, 5,000....Oct. 1, 1918
6s, ..., 46,500....Jan. 1, 1920
6s, ..., 47,000....Feb. 1, 1920
6s, ..., 25,000....May 1, 1920
Total debt Aug. 1, 1898.. $322,300
Tax valuation 1898.....1,252,385
Total tax (per $1,000) '98..$67·00
Population 1895 was.....6,583
Population 1890 was.....8,118
Population 1898 was.....5,595

RENO COUNTY.—W. E. Burns, Treasurer.

County seat is Hutchinson.

LOANS— *When due.*
Refunding—
6s, J&D, $92,000 .....Jan. 1, 1919
5½, J&J, 131,000 .....Jan. 1, 1919
Subject to call.
5s, ..., $45,000 .....Feb. 1, 1916
4½s, ..., 55,000 .....Mar. 1, 1928
Subject to call after 1918.
4½s, .., $39,000.....Dec'. 1, 1928

Bond. debt Feb. 1, 1899.. $362,000
Sinking fund and cash.. 50,530
Net debt Feb. 1, 1899... 311,470
Total valuation 1898....6,023,624
Assessment about ¼ actual value.
State and Co. tax (per M) '98.$14·50
Population 1890 was.....27,079
Population 1899 (est.).....27,000

RICE COUNTY.—R. B. Shumway, Treasurer.

County seat is Lyons.

LOANS— *When Due.*
Court House & Poor Farm—
6s, Apr, $2,000..... Apr. 16, 1911
Sal. Sten. & El P. Railway—
6s, Mar, $12,000.....Mar. 1, 1917
Refunding Railway Bonds
6s, Jan, $88,000.....Jan. 1, 1920
Total debt July 1, 1898.. $102,000

Tax valuation, real, '97. $1,837,800
Tax valuation, personal. 295,115
Tax valuation RR..... 920,527
Total valuation 1898....3,029,366
Assessm't is 15 to 20% act'l value.
State and co. tax (p. $1,000)..$14·60
Population 1890 was.... 14,451
Population 1898 was.... 13,205

RILEY COUNTY.—C. M. Breese, Co. Clerk.

County seat is Manhattan.

LOANS— *When Due.*
Refunding Bonds—
5s, ..., $105,000....July 10, 1925
(Subject to call at any time.)
5s, ..., $95,000.....Jan. 1. 1928
Subject to call after 1908.
Bonded debt Feb. 1, '99..$200,000

Tax valuation, 1898....$3,359,350
Assessment is 1-5 actual value.
State & Co. tax (per M.) '98. $11·00
Population 1890 was.....13,183
Population in 1899 (est.)...13,000

ROOKS CO.—U. E. Van Dyke, County Clerk.

County seat is Stockton.

LOANS— *When Due.*
Railroad Bonds—
6s, J&J, $60,000....July 1, 1917
Refunding Bonds—
7s, ..., $5,400.....1899 to 1901
$3,000 yearly April 1.
6s, J&J, 20,000 .....July, 1903
6s, J&J, 11,500.....July 1, 1906
6s, ... 4,000.....Oct., 1908
6s, ... 5,000.....July 1, 1916

Total debt Feb. 1, 1899. $105,900
Tax valuation 1898.....1,984,497
Assessment is ⅓ actual value.
Total tax (per $1,000) '98..$38·70
Population in 1890 was.....8,018
Population in 1898 was.....7,440

RUSH COUNTY.—W. J. Hayes, County Clerk.

County seat is La Crosse.

LOANS— *When Due.*
Court House Bonds—
6s, J&J, $20,000.....July 1, 1908
Funding Bonds—
6s, J&J, $26,700.. .1908 to 1911
Refunding Bonds.—
6s, J&J, $112,000.....May 1, 1918
Bonded debt Jan. 1, '99..$158,700
County has no floating debt.

Tax valuation, real, '98. $1,167,129
Tax valuation, personal 125,471
Tax valuation, railroads 307,638
Total valuation 1898... 1,600,238
Assessment is ⅓ actual value.
Total tax (per $1,000) '98. $40·40
Population in 1890 was.....5,204
Population in 1898 was.....5,289

ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.

LOANS— *When Due.*
Refunding Bonds—
6s, ——, $55,000, ...Aug. 1, 1905
(Now subject to call).
Bonded debt Jan 10, 1898. $55,000
Floating debt 1,800
Total debt Jan. 10. 1898.. 56,800

Assessed valuation, real. $2[illegible]5,000
Assessed valuation, per'l. 165,000
Total valuation in 1898.. 380,000
Valuation about ¼ actual value.
Population in 1890 was.....2,163
Population in 1898 (est.)....2,800

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. Boggs, Township Trustee.

Salamanca Township and the city of Columbus are in Cherokee County

LOANS— *When Due.*
Railroad Bonds—
10s, Jan., $12,000 ....
Subject to call.
Funding Bonds—
6s, J&J, 166,500.....Jan. 1, 1916
Subject to call.
Total debt July 1, 1898.. $178,500
Tax valuation, real..... 122,000

Tax valuation, per. & RR. $89,000
Tot. val. 189 (township) 211,000
Tax valuation, real..... 194,000
Tax val., personal & RR. 69,000
Tot. valuation, '97 (city) 263,000
Assessment is ¼ actual value.
Total tax (per $1,000) '97 $55·00
Population 1890 was (city) 2,160
Population 1897 (twp.) was 1,000
Population 1897 (city) was 2,500

INTEREST is payable at the Fiscal Agency, New York.

SALINA.—James T. Hayward, Mayor.

This city is the county seat of Saline County.

LOANS— *When Due.*
General Improvement—
6s, J&J, $16,000.... Jan. 1, 1906
Funding Bonds—
6s, J&J, $44,000....Jan. 1, 1908
6s, M&S, 7,000....Mar. 1, 1908
6s, J&J, 16,000....July 1, 1908
6s, J&D, 20,000....Nov. 29, 1909
Paper Co. Aid—
6s, M&N, $10,000.....May 1, 1912
Refunding Bonds—
6s, M&S, $32,000 .....Jan. 1, 1913
Sewer Bonds—
6s, J&J, $10,000.....July 1, 1899
6s, J&J, 4,000.....July 1, 1900
Interest payable at New York

LOANS— *When Due.*
Saline Board of Education—
5s, ..., $7,500 ....July 1, 1899
5s, ..., 10,000 ...July 1, 1902
5s, ..., 5,000 ....July 1, 1907
City debt July 1, 1898.... $159,000
School bonds..... 22,500
Tax valuation, real..... 811,339
Tax valuation, personal. 241,846
Tax valuation, railroads 102,362
Total valuation 1896 ...1,155,547
Total tax (per $1,000).....$59·90
Assessment is ⅓ actual value.
Population in 1890 was.....6,149
Population in 1897 about....5,700

SALINE COUNTY.—A. L. Brown, Co. Clerk.

County seat is Salina. [$100,000 bonds have been sold to refund part of those mentioned below.]

LOANS— *When Due.*
Ch. K. & N. RR.—
6s, J&D, $46,000.....Dec. 28, 1912
Ch. K. & W. RR.—
8s, Nov, $58,000.....Nov. 1, 1917
K. & C. RR.—
6s, M&S, $55,000.....Sept. 1, 1916

Mo. Pacific R'y—
6s, J&J, $84,000.....Jan. 1, 1916
Total debt Feb. 1, 1899.. $24[illegible],000
Tax valuation 1898.... 4,047,[illegible]27
Total tax (per $1,000), '98..$18·50
Assessment about ⅓ actual value.
Population 1890 was.....17,442
Population in 1898.....16,020

SCOTT COUNTY.—

County seat is Scott. The validity of the railroad 6s has been established in the U. S. Circuit Court they must be paid at maturity.

LOANS— *When Due.*
Railroad Aid—
6s, ..., $153,000..Aug. 27, 1917
Refunding Bonds—
6s, ..., $23,000.....May 1, 1919
6s, ..., 2,000.....May 1, 1920

Bonded debt July 1, '98. $178,000
Tax valuation 1898.....577,278
Total tax (per $1,000) '95..$39·20
Population 1890 was.....1,262
Population 1880 was..... 43
Population 1898 was.....1,013

SEDGWICK CO.—J. W. Denny, Clerk.

County seat is Wichita.

LOANS— *When due.*
Court House, Etc. Bonds—
5s, J&J, $200,000.....June 1, 1908
5s, J&D, 50,000.....June 1, 1909
Funding Bonds 1895—
5s, $50,000.....July 1, 1925
Refunding Bonds—
4½s, ..., $140,000..Feb. 1, 1910

Total debt July 1, 1898. $440,000
Tax valuation, real ... 7,801,018
Tax valuation, pers'nal 2,274,437
Tax valuation 1897....10,075,455
Total valuation, 1898 . 9,857,275
Assessment is $\frac{3}{10}$ actual value.
Total tax (per $1,000) '97. $39·44
Population 1890 was..... 43,626
Population 1898 was 38,705

INTEREST is payable in New York at the Nat. Bank of the Republic.

SEWARD COUNTY.—County seat is Liberal.

LOANS— *When Due.*
Funding Bonds—
6s, J&J, $39,000.....July 1, 1917
6s, J&D, 31,000.....June 1, 1919
6s, J&J, 37,000.....Jan. 1, 1919
6s, J&J, 34,800.....June 1, 1923
Bonded debt July 1, '98...$141,800

Floating debt..... $6,440
Tot. debt July 1, '98..... 148,240
Tax valuation 1898..... 495,606
Assessment is ⅓ actual value.
Total tax (per $1,000), '96..$41·30
Population in 1890 was.....1,503
Population in 1898 was..... 685

INTEREST is payable in New York at the Bank of the Republic.

SHAWNEE CO.—J. M. Wright, Co. Clerk.

County seat is Topeka.

LOANS *When Due.*
Atch. Top. & Santa Fe RR.—
7s, May, $81,000.....May 1, 1899
7s, June, 68,000.....June 1, 1902
Court House Bonds—
4s, M&N, $150,000....May 1, 1924
Kan. Ave. Bridge Bonds—
5s, Jan., $150,000....Jan. 1, 1916
K. N. & D. RR.—
6s, July, $75,000.....July 1, 1906

Refunding RR. Bonds—
5½s, June, $125,000..June 1, 1907
5s, ..., $13,000....Mar. 1, 1901
Total debt July 1, 1898. $703,302
Total valuation 1898...15,112,344
Assess. real, ⅓; pers'l, ⅓ act'l val.
State & co. tax (per $1,000).$13·00
Population in 1890 was.....49,172
Population in 1898 was.....50,582

INTEREST on the 7% railroad bonds is payable at the Co. Treasurer's office; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.—{FRANK MAXON, Treasurer. {GEO. R. SHAFFER, County Clerk.

County seat is Saint John.

LOANS— *When Due.*
Funding Bonds—
6s, A&O, $3,000. ..Oct. 15, 1901
6s, F&A, 5,000...Aug. 1, 1902
6s, J&D, 2,500. ..Dec. 1, 1903
6s, ..., 20,000....Apr. 1, 1908
Railroad Aid Bonds—
6s, July, $128,000 ....July 1, 1916

Total debt Feb. 1, 1899.. $158,500
Tax valuation 1898.....1,870,617
Assessment is 2-5 actual value.
Total tax (per $1,000) '97..$42·25
Population in 1890 was.....8,520
Population 1898 was.....8,231

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—C. E. Van Miter, Clerk.

County seat is Johnson.

LOANS— *When Due.*
Refunding Bonds—
6s, J&J, $51,000 ....1918, '19, '20
Bonded debt July 1, '98....$51,000
Floating debt..... 22,824
Total debt July 1, 1898.... 73,824

Tax valuation 1898.....$326,874
Assessment at about actual value.
Total tax (per $1,000) '98...$35·12
Population in 1890 was.....1,031
Population in 1898 was..... 326

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.—Herman Cann, Clerk.

County seat is Hugoton.

LOANS— *When Due.*
Refunding Bonds—
6s, J&J, $52,000.....1918, '19, '20
6s, J&J, 31,388.....July 1, 1913
Interest is payable in New York.
Bonded debt Jan. 1, 1899..$83,388
Floating debt..... 12,000

Total debt Jan. 1, 1899....$95,388
Total valuation 1898.....438,027
Assessment is ½ actual value.
State & Co. tax (per M.) '98.$12·50
Average school tax.....16·50
Population in 1890 was.....1,418
Population in 1899 (est).... 600

SUMNER COUNTY.—W. H. Maddy, Treas.

County seat is Wellington.

LOANS— *When Due.*
C. K. & Ft. S. RR.—
6s, J&J, $75,000.....Sept. 30, 1909
6s, A&O, 66,600.....Aug. 3, 1910
Refunding RR. Bonds—
5½s, J&J, $145,000.. Jan. 1, 1920

Total debt Feb. 1, 1899.. $286,600
Sinking fund about..... 20,000
Tax valuation 1898.... 6,538,942
Assessment is ⅓ actual value.
State & Co. tax (per M.) '98..$14·75
Population 1890 was.....30,271
Population 1898 was..... 23,421

THOMAS COUNTY.—Ike W. Crumly, Clerk.

County seat is Colby. The railroad aid bonds will be refunded if satisfactory arrangements can be made.

LOANS— *When Due.*
Jail Bonds—
6s, M&N, $4,000.....Nov. 10, 1918
Railroad Aid Bonds—
6s, F&A, $52,000.....Aug. 15, 1908
Refunding Bonds—
6s, J&J, $17 000.....Jan. 1, 1909

Total debt Feb. 1, 1899.. $70,000
Total valuation, 1898.. 1,917,090
Assessment is ½ actual value.
State & co. tax (per M.) '98..$14·50
Population in 1890 was.....5,538
Population in 1898 was.....3,616

TOPEKA.—{CHARLES A. FELLOWS, Mayor. {S. S. McFADDEN, City Clerk.

This city is in Shawnee County.

CITY LOANS— *When Due.*
Coal Prospecting—
6s, J&J, $12,000.....Apr. 20, 1906
Refunding Bonds—
6s, J&J, $14,000.....July 20, 1905
5s, J&J, 14,000.....July 2, 1906
5s, J&J, 79,000.....July 15, 1910
5s, J&J, 100,000.....Aug. 10, 1912
5s, J&J, 74,000.....Nov. 8, 1913

Refunding Bonds—(Con.)—
5s, J&J, $3,500.....Sept. 1, 1915
3½s, J&J, 13,000, g...Jan. 15, 1919
Internal Improvem. Bonds—
(payable by special assessment.)
Paving and Sewers—
6s.....$143,512, part due yearly
Board of Education Bonds—
Various.... $309,700.....Various

INTEREST is payable in New York at the fiscal agency of the State.

TOTAL DEBT, Etc.—The total general city debt Feb. 1, 1899, was $319,500; Internal Improvement Bonds, $143,512; Board of Education Bonds, $309,700.

ASSESSED VALUATION of real estate in 1898 was $7,850,510; personal property, $1,355,785; railroad property, $359,940; total $9,566,235 Real estate is assessed at "about 30 per cent of its actual value." The total tax rate (per $1,000) in 1898 was $42·00, including State tax $3·70, county tax $9·30; city tax $19·00; school tax $10·00.

POPULATION.—In 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790; in 1895 it was 30,151; in 1898 it was 32,651.

WABAUNSEE CO.—B. BUCHLI, Clerk.

County seat is Alma.

LOANS— *When Due.*

RAILROAD AID BONDS—
7s, July 1, $138,700..July 1, 1910
Total debt Feb. 1, 1899...$138,700

Total valuation 1898...$2,881,140
State & co. tax (per M.) '98..$19·50
Population 1890 was.....11,720
Population 1898 was.....12,172

ASSESSMENT.—Real estate is assessed on a basis of ⅕ actual value and personal property on ⅓.

WASHINGTON CO.—AUGUST SOLLER, Co. Clk.

County seat is Washington.

LOANS— *When Due.*

REFUNDING BONDS—
5½s, J&J, $13,000....July 1, 1903
5s, J&J, 35,000....July 1, 1920
Total debt July 1, 1898....$48,000

Total valuation 1898...$4,808,322
Assessment about 1-5 actual value.
Population in 1890 was.....22,894
Population in 1898 was.....21,475

INTEREST is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.—S. N. BROWN, Mayor. A. B. CHEEVER, Clerk.

This city is the county seat of Sumner County.

CITY LOANS— *When Due.*

RR. AID BONDS—
7s, J&J, $10,000.....July 1, 1910
6s, M&S, 40,000.....Mar. 1, 1919
BOARD OF EDUCATION LOANS.
6s, July, $1,500.....July, '99-1900
6s, July, 3,000.....July 1, 1900-'2
6s, J&J, 10,000.....July 1, 1903
Subject to call.
5s, Mar., $5,000.$1,000 ev'y 6 mos.
5s, July, 14,000.....July 1, 1907
5s, Jan., 30,000.....July 1, 1910

Total city debt Feb., '99...$50,000
Sinking fund.....1,935
Net city debt Feb., 1899.. 48,065
Sch. debt Feb., 1899 (add.) 63,500
Tax valuation real.....403,106
Tax valuation, personal...253,695
Total valuation 1898.....656,801
Assessment is ½ actual value.
Total tax (per $1,000) '98.. $50·75
Population 1890 was.....4,391
Population 1895 was.....3,657
Population in 1898.....3,635

INTEREST is payable at the State Fiscal Agency in New York.

WICHITA.—F. ROSS, Mayor. H. T. KRAMER, City Clerk.

County seat of Sedgwick County.

CITY LOANS— *When Due.*

RAILROAD BONDS.
CHIC. KAN. & NEB. RR.—
6s, F&A, $3,000.....Aug. 1, 1907
ST. LOUIS FT. S. & WICH. RR.—
6s, J&J, $40,000....July 1, 1903
WICHITA & COLORADO RR.—
6s, J&J, $40,000....Feb. 1, 1906
REFUNDING BONDS—
6s, ... $122,000..... 1915
6s, ... 74,000.....June 1, 1921
5s, J&J, 50,000.....Jan. 1, 1921
5s, ... 25,287.. .. July 1, 1917
5s, ... 25,000.....1918
5s, ... 50,000..... Jan., 1929
Subject to call after 1919.

CITY LOANS—(Con.)—
CITY HALL SITE BONDS—
5s, J&J, $100,000.. Jan. 1, 1910
PARK BONDS—
6s, ... $14,000.....Jan. 1, 1918

LOANS— *When Due.*

SPECIAL ASSESSMENT BONDS—
6s, Var, $159,853...1899 to 1903 (Part due each year)
BOARD OF EDUCATION BONDS.
5s, J&J, $25,000....July 1, 1905
Subject to call.
5s, J&J, $45,000....July 1, 1909
Subject to call at any time.
5s, F&A, $50,000....Feb. 15, 1910
5s, J&J, $17,500.....July 1917

INTEREST on the Board of Education bonds is payable by the New York Fiscal Agency, with the exception of bonds due in 1909 and 1917, interest on which is payable in Topeka; the refunding bonds of 1917 are also payable in Topeka.

TOTAL DEBT, ETC.—The total general debt on January 1, 1899, was $518,287; special assessment debt, $159,853. The total school debt on the same date was $137,500.

TOTAL ASSESSED VALUATION in 1898 was $4,561.835, and the city tax rate (per $1,000) was $24 00. Assessment is about one-third actual value.

POPULATION.—The population in 1890 was 23,853; in 1880 was 4,911; population in 1895 was 20,841; in 1899 (est.) 24,000.

WILSON COUNTY.—County seat is Fredonia.

LOANS— *When Due.*

ST. L. & W. RR.—
7s, ... $93,000....Nov. 26, 1909
COURT HOUSE BONDS—
6s, ... $16,000.....
Bonded debt July 1, '98..$107,000

Tax valuation 1898.....$2,732,774
Assessment is ¼ actual value.
Total tax (per $1,000) '97...$30·00
Population 1890 was.....15,286
Population 1895 was.....14,393
Population in 1898 was.....15,034

WINFIELD.—H. C. LOOMIS, Mayor. E. S. BEDILION, City Clerk.

County seat of Cowley County.

LOANS— *When Due.*

PARK BONDS—
6s, M&N, $11,000...Sept. 15, 1911
RAILROAD BONDS—
6s, M&S, $3,000.....Sept. 1, 1916
6s, Nov., 8,000.....Nov. 1, 1917
6s, J&D, 20,000 .. May 19, 1915
5s, ... 45,000.... Jan. 1, 1918
5s, ... 10,000.....1918
Subject to call 1908.

BRIDGE BONDS—
6s, F&A, $4,500.....Aug. 25, 1916
Interest payable in New York.
Bonded debt Aug. 15, '98..$97,000
City has no floating debt.
Total valuation 1898.....793,494
Total tax (per $1,000) '98. 35·00
Population in 1890 was.....5,184
Population in 1898 (est.).....6,000

Real estate assessed at ⅕ actual value and pers'l property at ⅓ actual.

WYANDOTTE CO.—JOHN CASKEY, Treas.

County seat is Kansas City.

LOANS— *When due.*

BRIDGE—
6s, ... $13,000...Sept. 1, 1903
6s, ... 35,000...Aug. 1, 1905
5½s, ... 67,500...July 1, 1907
5s, ... 60,000...July 1, 1919
FUNDING BONDS—
5½s, ..., $50,000....July 1, 1903
5½s, ..., 44,000....July 1, 1918
5½s, ..., 75,000...Jan. 1, 1919

JAIL BONDS—
5s, ..., $40,000....July 1, 1919
Total debt Feb. 1, 1899. $384,500
Sinking fund.....18,032
Net debt Feb. 1, 1899.....366,418
Tax valuation 1898....11,681,026
Assessment about ¼ actual value.
State & Co. tax (per M.). '98.$18·10
Population 1890 was 54,407
Population in 1898.....65,557

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over $25,000 and which are not represented among the foregoing detailed reports. *For places having less than $25,000 debt see* CHRONICLE *of March 25, 1899, pages 586, 587 and 588.*

Location.	*Bonded Debt.* $	*Rate of Interest.* %	*Date of Maturity.*	*Population (1895.)*
Agency Township, Osage Co	26,000	6	July 1, 1916	1,277
Alma Township, Wabaunsee Co	29,000	6	May 7, 1907	1,533
Anthony Township, Harper Co	45,567	6, 7	1905, 08, 20	1,942
Barton Co	30,500	6	Feb. 1, 1918	12,888
Belle Plaine T'p, Sumner Co	28,000	6	Oct. 1, 1916	1,280
Belleville Township, Republic Co.	30,000	6, 7	1904, 07	2,114
Beloit Board of Ed., Mitchell Co	28,000	6	19 4-1914	.....
Beloit, Mitchell Co	26,500	6	1916	2,039
Blue Mound Township, Linn Co	43,000	6, 7	1912, 16	1,161
Burrton Township, Harvey Co	26,000	6	Dec. 1, 1917	1,088
Caldwell Township, Sumner Co	29,000	6	July 1, 1916	1,988
Center Township, Ness Co	30,000	6	1917, 19	511
Center Township, Norton Co	28,000	6	1906, 08	1,383
Center Township, Pratt Co	28,000	6	Mar. 20, 1907	1,620
Center Township, Wilson Co	56,500	6, 7	1910, 16	2,384
Centre Township, Jewell Co	36,000	6, 8	1907, 10	1,240
Chase Co	80,000	6	Nov. 1, 1922	7,227
Cherry Township and Cherryvale Montgomery Co	31,000	6	1909, 11	3,218
Cimarron, Gray Co	55,000	6, 7	1902, 08	224
Clyde, Cloud Co	42,000	6	1907, 16, 17	1,129
Coldwater T'p, Comanche Co.	25,000	6	Sept 1, 1907	*904
Conway Township, Sumner Co	31,000	6, 7	1905, 16	1,085
Coolidge, Hamilton Co	34,000	4, 7	1902, 27	198
Council Grove, Morris Co. (Township and City)	80,500	6	Various.	2,577
Crawford Township, Crawford Co.	25,000	6	1912	4,249
Decatur Co	43,500	5, 6	1903, 5, 7, 8	6,953
Delaware T'p, Jefferson Co	80,000	7	1902, 11	2,817
El Dorado, Butler Co	53,000	5, 6, 7	1901, 3, 5, 7	3,518
El Dorado Township, Butler Co	47,000	6	1913, 15	4,079
Elk Township, Cloud Co	35,000	6, 8	1901, 08	1,693
Ellis Co	48,000	5, 6, 7	1906, 10, 13, 17	7,478
Empire Township, Ellsworth Co.	25,000	6	Nov. 1, 1917	748
Erie Township, Neosho Co	30,000	6	1917	2,274
Eureka Township, Greenwood Co.	28,000	6, 7	1902, 06	2,828
Finney Co	40,000	6	1917, 1919	†3,553
Franklin T'p, Jackson Co	28,000	6	Mar. 1, 1916	3,774
Garnet, Anderson Co	30,000	6	1910	2,145
Girard, Crawford Co	33,000	6	19 5, 09, 13	2,703
Goodland, Sherman Co	24,000	6	1909	988
Grant Township, Neosho Co	22,500	6	July 22, 1917	1,234
Grant Township, Reno Co	34,000	6	July 1, 1917	2,136
Great Bend City, Barton Co	58,000	6	1907, 18	2,113
Great Bend Township, Barton Co.	41,463	6	1904, 16, 17	2,561
Greeley Co	62,500	6	1919, 21	1,035
Greenleaf, Washington Co	25,000	6	1907	827
Greensburg, Kiowa Co	45,500	6, 7	1907, 8, 11	387
Guilford Township, Wilson Co	32,000	7	Aug. 2, 1916	605
Haven Township, Reno Co	25,000	7	July 1, 1906	1,345
Herington, Dickinson Co	58,500	6	1900, 7, 9, 18	1,446
Hiawatha, Brown Co	60,000	..	.....	3,062
Humboldt, Allen Co	30,000	6	$1,000 y'rly	1,474
Illinois Township, Sumner Co	39,000	7	July 1, 1904	451
Iola City, Allen Co	26,500	7	1901	1,565
Iola Township, Allen Co	63,250	7, 6	1901, 07	2,477
Jefferson Township, Jefferson Co.	25,000	7	1902	1,910
Junction Township, Osage Co	24,000	6	July 1, 1916	1,2·7
Kearny Co	30,400	6	1911, 25	1,159
Kinsley, Edwards Co	54,500	6	1917, 18, 19	703
Kiowa Township, Barber Co	25,000	7	1907	521
Le Roy Township, Coffey Co	48,100	6, 7	1910, 16, 17	1,233
Liberty Township, Linn Co	25,000	6	Jan., 1919	1,460
Lindsborg, McPherson Co	27,000	6	.....	1,305
Logan Co	30,500	5, 6	1904, 14, 21	2,071
Longton Township, Elk Co	30,000	6, 7	1909, 1917	1,074
Louisburg T'p, Montgomery Co	45,000	7	1909-1916	2,027
McPherson, McPherson Co	85,000	5, 6, 7	1907 to 16	2,666
McPherson T'p, McPherson Co	37,000	6, 7	1907, 10, 16	610
Manhattan, Riley Co	33,000	6	1907, 11, 17	2,980
Maple Hill T'p, Wabaunsee Co	27,000	6	1907	931
Marion, Marion Co	34,993	5 to 7	1899 to 01, 09	2,077
Marmaton Township, Allen Co	40,000	7, 6	1901, 17	1,457
Medicine Lodge T'p, Barber Co	25,000	6, 7	1915, 16	1,195
Mission Township, Neosho Co	80,000	8, 10	1902, 10	1,982
Mitchell Co	50,000	8	1908	13,327
Monroe Township, Anderson Co	39,000	6	1916	2,920
Mound City, Linn Co	32,000	6, 7	Jan. 1, 1906	780
Mound City Township, Linn Co	41,000	6, 7	1907, 12	1,689
Neodesha Township, Wilson Co	35,000	7	Aug. 2, 1916	2,640
Neosho Falls, Woodson Co	30,000	6	1917	952
Ness City, Ness Co	27,500	6	1917, 19	420
Newbury T'p, Wabaunsee Co	27,000	6	May 1, 1907	1,381
Norton, Norton Co	47,200	6, 10	1900, 08	914
Olathe, Johnson Co	37,000	4½	1903, 23	3,456
Osage, Osage Co	37,500	6	1905, 17	4,273
Osawatomie City & T'p, Miami Co.	35,000	6	1910, 18	3,614
Oskaloosa T'p, Jefferson Co	49,000	6	1911, 17	2,136
Ozark Township, Anderson Co	26,000	7, 6	1916, 22	985
Phillipsburg, Phillips Co	40,700	6	1907, 10, 18	916
Phillips Co	34,000	6	1915	11,712
Pratt, Pratt Co	96,900	6	1901. 08	1,330
Quindaro T'p, Wyandotte Co	33,000	6	July, 1916	1,955
Rock Creek Township, Coffey Co.	29,000	6	Oct. 6. 1916	1.541
Rock Creek T'p, Nemaha Co	25,000	6	1907	2,181
Scott Township, Scott Co	27,000	6	1922	272
Seneca, Nemaha Co	50,000	6	1917, 1925	1,961
Sherman Co	26,000	6	Jan. 1, 1919	3,8·3
Smith Centre, Smith Co	43,000	6	1907, 09	704
Smoky Hill T'p, McPherson Co.	29,740	6, 7	1909, 18	2,022
South Haven T'p, Sumner Co	28,000	6, 7	1910, 16	1,198
Sterling, Rice Co	35,000	6	Mar. 1, 1907	1,815
Stockton, Rooks Co	46,000	7	1907, 09	789
Superior Township, Osage Co	33,100	6	Jan. 1, 1917	1,322
Syracuse, Hamilton Co	42,032	5, 6, 7	1902, 08	413
Tonganoxie T'p, Leavenworth Co.	30,000	6	Jan. 1, 1917	2,328
Ulysses, Grant Co	37,000	6	1918, 19, 21	*198
Union Township, Jefferson Co	30,000	6	1911, 16	1,359
Union Township, Rice Co	30,000	6, 7	1910, 16	810
Wallace Co	42,800	6	1909, 20	1,592
Wamego T'p, Pottawatomie Co	35,000	6	Jan. 1, 1917	1,779
Wamego (city), Pottawatomie Co.	28,000	5	1919	1,410
Washington T'p, Washington Co.	26,000	10	Jan. 1, 1907	2,135
Wichita County	109,000	6	1918, 20, 22	1,438
Yates Center, Woodson Co	52,000	6, 7	1916, 18	1,599

* Population in 1890. † Population in 1894.

State of Montana.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1864) - May 26, 1864
Admitted as a State (Act of Feb. 22, 1889) - - Nov. 8, 1889
Total area of State (square miles) - - - - - 146,080
State Capital - - - - - - - - - - Helena
Governor (term expires 1st Mon. Jan. 190) - Robert B. Smith

Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan
Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins
Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter, Jr.

Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.—For facts with reference to the history of Montana's State debt see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the bonds being issued on land grants; the State has no bonded indebtedness, and is not liable for these loans.

LOANS— NAME AND PURPOSE.	Interest. P. C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Agricultural College	6	.....	July 1, 1920 Optional after 1905	$100,000
Capitol Bonds	6	.....	1928 Optional after 1913	350,000
Normal School	6	.....	July 1. 1920 Optional after 1905	50,000
University	6	.....	July 1, 1927 Optional after 1917	100,000

ASSESSED VALUATION.—In 1898 the assessed valuation of real estate was $68,548,421; personal property, $51,627,517; railroads, $13,793,581; total, $133,969,519; in 1898 the State tax (per $1,000) was $2·50. Property is supposed to be assessed at full cash value.

DEBT LIMITATION.—The Constitution of Montana was adopted by popular vote October 1, 1889. Article XIII. contains the Sections which regulate the debt-making powers of State, county and city, and we gave those sections in full on page 135 of the STATE AND CITY SUPPLEMENT of April, 1895. It may be mentioned that the restrictions and limitations are distinctly and fully stated.

POPULATION OF STATE.—The population of Montana has been as follows in the year named:

1890.....132,159 | 1880.....39,159 | 1870.....20,595

In 1870-80 the increase was 18,564, or 90·14 per cent; in 1880-90 93,000, or 237·49 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MONTANA.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

BEAVER HEAD CO.—E. H. MAYERS, Co. Clk.

County seat is Dillon.

LOANS— *When Due.*
REFUNDING BONDS—
5s, ..., $20,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.
Bonded debt Dec. 5, '98.. $80,000

Tax valuation 1898.....$3,644,996
State & Co. tax (per M.) '98. $20·56¼
Population in 1890 was.....4,655
Population in 1899 (est.).....6,000

BOZEMAN.—{GEORGE D. PEASE, Clerk. W. M. ALWARD, Treasurer.

Bozeman is in Gallatin County.

LOANS— *When Due.*
CITY HALL FUNDING BONDS—
5s, ... $7,000.....1918
Optional after 1908.
DUMP GROUND BONDS—
6s, J&J, $3,000.....July 1, 1912
Subject to call after July 1, 1902
WATER-WORKS BONDS—
5s, J&J, $165,000.....Jan. 1, 1919
Subject to call after Jan. 1, 1909.

PUBLIC BUILDING BONDS—
6s, J&J, $25,000.....July 1, 1908
Optional after July 1, 1898
6s, M&N, $10,000.....Nov. 1, 1908
Optional after Nov. 1, 1898
Bonded debt Jan. 10, '99. $210,000
Tax valuation 1898.....2,069,284
Assessment about 4/5 actual value.
City tax rate (per $1,000) '98 $12·00
Population in 1890 was.....2,143
Population in 1897 about....3,000

INTEREST on 6s due July 1, 1908 and 1912, at New York; on 6s due Nov. 1, 1908, at Bozeman, and on the water bonds in Bozeman or New York.

BUTTE.—{P. S. HARRINGTON, Mayor. J. G. HOLLAND, City Clerk.

Butte is in Silver Bow County.

LOANS— *When Due.*
BUILDING BONDS—
6s, J&J, $20,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900
PUBLIC LIBRARY BONDS—
6s, J&J, $50,000.. ....Oct. 1, 1912
Subject to call Oct. 1, 1902
SEWER—
6s, J&J, $26,000.....Apr. 1, 1909
6s, J&J, 50,000.....Oct. 1, 1910
Subject to call Oct. 1, 1900

Interest is payable in New York.
Bonded debt Jan. 1, '99. *146,000
Floating debt..... 379,863
Total debt..... 525,863
Sinking fund and cash.. 89,972
Net debt Jan. 1, 1899.. 435,891
Tax valuation 1898....15,000,000
Assessment about 2/3 actual value.
Total tax (per $1,000) '98..$27·75
Population in 1890 was.....10,723
Population in 1899 (est.)...65,000

TAX FREE—All bonds of this city are exempt from taxation.

THE SINKING FUND receives yearly a sum amounting to 5 per cent of the total bonded debt.

DEBT LIMITED by law to 5 per cent of assessed valuation.

BUTTE SCHOOL DISTRICT NO. 1.—THOS. RICHARDS, Clerk Board of Education.

This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outside of Butte and contains about 9/10 of the school population of the county. The bonded debt of the district is as given below.

LOANS— *When Due.*
5s, A&O, $50,000 ....Oct. 21, 1909
Subject to call after Oct. 21, 1899
6s, ..., $50,000 1913
Optional after 1903

Bonded debt Feb. 1, '99. $100,000
Sinking fund..... 44,000
Net debt Feb. 1, 1899... 56,000
Tax valuation '98 (abt.) 26,500,000
School tax (per $1,000) '98..$7·50
Population 1899 (est.) 55,000

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—W. H. GELSTHORPE, Treasurer.

County seat is Great Falls.

LOANS— *When Due.*
BRIDGE BONDS—
7s, J&J, $110,000.....July 1, 1911
COURT HOUSE SITE—
7s, J&J, $20,000 .....July 1, 1911
FUNDING BONDS—
6s, J&J, $60,000 .....Jan. 1, 1899
(part each year) 1904 and 1909
6s, J&J, $150,000.....Jan. 1, 1912

Total debt Feb. 1, 1899. $340,000
Cash and sinking fund. 144,919
Tax valuation, real.....$8,651,286
Tax valuation, person'l 3,635,448
Total valuation 1898...12,286,734
Assessment is 2/5 actual value.
State & Co. tax (per M.) '98. $17·00
Population in 1890 was..... 8,755
Population in 1898 (est.) ...22,500

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.

County seat is Fort Benton.

LOANS— *When Due.*
COUNTY BONDS—
6s, semi-an., $108,000. July 1, 1911
6s, J&J, $92,000 .....July 1, 1917
Subject to call after July 1, 1912
Int. payable at Co. Tr. & N. Y. City.
Bonded debt Feb. 1, '99..$200,000
Cash in County funds.... 52,816
Net debt Feb. 1, 1899.... 147,184

Tax valuation, real..... $922,392
Tax valuation, personal. 3,386,073
Tax valuation, RR 1,270,331
Total valuation 1898....5,578,796
Assessment about 3/5 actual value.
State & Co. tax (per M) '98. $21·12½
Population in 1890 was.....4,741
Population 1899 (estimated) 6,000

CUSTER CO.—F. M. SCHWARTZ, Treasurer.

County seat is Miles City.

LOANS— *When Due.*
REDEMPTION BONDS—
6s, g, J&J, $274,000. July 1, 1915
Subject to call July 1, 1905.
Bonded debt. Feb 8, '99..$274,000
Floating debt..... 10,000
Total debt..... 284,000
Sinking funds.... 4,296

Net debt Feb. 1, 1899.... $279,703
Tax valuation, real.....1,675,095
Tax valu'n, pers'l & RR. 4,422,846
Total valuation 1898 . 6,097,941
Assessment about 1/2 actual value.
State & Co. tax (per M.) '98. $26·25
Population 1890 was.....5,308
Population 1898 (estimated). 9,000

INTEREST is payable at the office of Kountze Bros., New York City.

DAWSON CO.—JAS. W. MCKENZIE, Treasurer.

County seat is Glendive.

LOANS— *When Due.*
FUNDING BONDS—
7s, Dec., $11,000.....Dec. 1, 1903
Subject to call at any time.
REFUNDING BONDS—
6s, g, $50,000.....1915
Optional 10 years after issue.
BRIDGE BONDS—
6s, g., J&c, $39,000....July 1, 1915
Subject to call after 1905.
Interest is payable in Glendive and New York.

Bonded debt Dec. 1, 1898. $100,000
Floating debt..... 14,484
Total debt.... 114,484
Sinking fund..... 23,763
Net debt Dec. 1, 1898... 90,721
Total valuation 1898....2,182,213
Assessment is 2/3 actual value.
State & Co. tax (per M.) '98. $28·50
Population in 1890 was.....2,056
Population 1899 (local est.)..1,700

DEER LODGE CO.—P. D. TWOHY, Treasurer.

County seat is Anaconda.

LOANS *When Due.*
COURT HOUSE & JAIL BONDS—
5s, ..., $100,000.....Jan 1, 1919
(Optional after Jan. 1, 1909)
REFUNDING BONDS—
5s, J&J, $150,000....July 1, 1910
Bonded debt Dec. 1, 1898. $200,000

Tax valuation, real .. .$5,126,609
Tax valuation, pers'nal..3,938,917
Total valuation 1898....9,065,526
Assessment about 3/4 actual value.
Total tax (per $1,000) '98..$23·50
Population in 1890 was. ...15,155
Population in 1898 (est.)...20,000

FLATHEAD CO.—MICHEL THERRIAULT, Clerk.

County seat is Kalispell. Bonds are exempt from county tax.

LOANS. *When Due.*
FUNDING BONDS—
6s, J&J, $100,000 ....Mar. 1, 1914
Floating debt.....$41,403
Total debt Jan. 1, 1899... 141,403

Cash in County funds.... $31,793
Net debt Jan. 1, 1899.... 109,609
Tax valuation 1898.....3,212,687
State & Co. tax (per M) '98. $25·00
Population in 1899 (est.)....8,000

GALLATIN CO.—. EV. BLANKENSHIP, Clerk.

County seat is Bozeman.

Bonded debt Dec. 1, '98. $95,000
Floating debt..... 126,538
Total debt..... 221,538
Sinking funds..... 42,578
Net debt Dec. 1, 1898... 178,960

Tax valuation 1898....$6,361,815
State & Co. tax (per M) '98. $15·00
Population in 1890 was.....6,246
Population in 1899 (est.).....8,300

GREAT FALLS.—{CHAS. M. WEBSTER, Mayor. C. H. CLARK, Clerk.

Great Falls is in Cascade County.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $50,000. ...July 1, 1911
Subject to call after July 1, 1901
6s, J&J, $30,000..... 1912
Subject to call 1902
PARK AND SEWER PURPOSES—
6s, J&J, $70,000..... 1912
Subject to call 1902
WATER BONDS—
5s, ..., $375,000.... 1908-'13-'18
($125,000 payable each year)

Bonded debt Dec. 1, '98.. $525,000
Special assessment debt. 23,454
Total valuation 1897....5,549,530
Tax rate (per $1,000) 1897. 10·00
Special water tax 1897.....$ 5·00
Tax rate (per $1,000) 1898. 11·50
Assessment is 2/3 actual value.
Population 1898 (est.).....12,000
Population in 1890 was.....3,979

INTEREST is payable at the City Treasurer's office and in New York

GREAT FALLS SCHOOL DIST. NO. 1.

Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

LOANS— *When Due.*
BUILDING AND FURNISHING—
7s, J&D, $20,000.....July 1, 1908
Subject to call after July 1, 1898
6s, M&N, $50,000 .....May 1, 1911
Subject to call after May 1, 1901
6s, M&S, $90,000.....Mar. 1, 1915
Subject to call after Mar. 1, 1905

6s, J&J, $19,000.....July 1, 1916
Bonded debt Jan. 1, '98. $179,000
Sinking fund..... 10,149
Net debt Jan. 1, 1898.... 168,851
Tax valuation 1897.....8,219,755
Population 1897 (est.).....10,000
INTEREST payable by County Treasurer and in New York.

HELENA.—{F. J. EDWARDS, Mayor. H. F. TILTON, Treasurer.

Helena is the county seat of Lewis and Clark County.

LOANS— *When Due.*
SEWER BONDS—
6s, ..., $130,000.....
5s, ..., 150,000.....
FUNDING BONDS—
6s, ..., $100,000..... June 1, 1911
5s, ..., 162,000.....Jan. 1, 1916
Subject to call after 1903.
Int. payable in New York & Helena.

Bonded debt Mar. 8, '99. $542,000
Floating debt..... *275,000
Total debt Mar. 8, 1899 817,000
Tax valuation 1898.... 11,000,000
Assessment about full value.
Tax rate (per $1,000), 1898. $24·50
Population 1899 (est.).....14,000

* The floating debt mentioned above represents outstanding warrants issued subsequent to Sept. 12, 1893, and accrued interest thereon at 7 per cent, and have been declared illegal by the State Supreme Court. It is the city's purpose to issue *illegal* 3 per cent bonds in exchange for the warrants and to preserve the warrants, to be returned to the original owners in the event that the city is enjoined from paying the interest on these bonds.

HELENA SCHOOL DISTRICT NO. 1.—THOMAS E. GOODWIN, Clerk.—This district is in Lewis and Clark Co.

LOANS—	When Due.		
SCHOOL BONDS—		Total debt March 1,1899	$250,000
5s, J&J, $100,000	July, 1910	Tax valuat'n 1898	10,874,177
Subject to call after July, 1900		Assessment is about actual value.	
6s, g. J&J, $150,000	July 10, 1911	Total tax (per $1,000) 1895	$22·00
Subject to call after July 10, 1901		Value of school property	409,000
Par value of bonds	$1,000	Population 1899 (est.)	15,000
		Population 1890 (about)	15,000

JEFFERSON CO.—EUGENE PICOT, Clerk.

County seat is Boulder. The decrease in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County. Part of the 6% bonds have since been refunded.

LOANS—	When Due.		
COURT HOUSE BONDS—		Total debt	$141,668
6s, J&J, $40,000	Sept. 1, 1905	Sinking funds	41,141
COUNTY BONDS—		Net debt Jan. 1, 1899	100,527
6s, J&J, $100,000	1903 to 1907	Tax valuation 1898	3,231,698
Interest payable in N. Y. City.		Assessment about ½ actual value.	
Bonded debt Jan. 1, '99	$140,000	State & co. tax (per M.) '99	$21·10
Floating debt	1,668	Population 1890 was	6,026
		Population in 1899 (est.)	8,000

LEWIS & CLARK CO.—D. & W. L. STEELE, Tr.

County seat is Helena.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, real	$11,678,610
5½s J&J, $190,000	July 1, 1901-'15	Tax valuation, person'l	3,096,850
Part payable yearly.		Total valuation 1898	14,775,460
Total debt Feb. 15, 1899	$190,000	Assessment about ⅔ actual value.	
County has no floating debt or sinking fund.		State & co. tax (per M.) '98	$12·50
		Population 1890 was	19,145
		Population 1899 (est.)	24,800

INTEREST payable at Chase National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Bonded debt Dec. 1, '98	$100,000	Net debt Dec. 1, 1898	$75,781
Floating debt	5,629	Tax valuation 1898	3,757,638
Total debt	105,629	Total tax (per $1,000) 1898	$22·60
Sinking fund	29,848	Population 1890 was	4,692

MEAGHER CO.—{GEO. WALLWORK, Treasurer. ALLEN PIERSE, Clerk.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1898 valuation and population below relate to the county in its new form. As to the apportionment of the debt, the county holds warrants in payment of the portions segregated, but these are not included in the sinking fund assets below.

LOANS—	When Due.		
FUNDING BONDS—		Bonded debt Dec. 1, '98	$188,000
7s, J&J, $50,000	Jan. 1, 1902	Floating debt	5,546
6s, J&J, 50,000	July 1, 1902	Sinking funds and cash	82,573
6s, J&J, 25,000	July 1, 1914	Net debt Dec. 1, 1898	88,616
Subject to call after July 1, 1904		Tax valuation 1898	3,269,624
REFUNDING BONDS—		Assessm't same as actual value.	
6s, J&J, $63,000	Jan. 1, 1913	State & co. tax (per M.) '98	$20·60
Optional after Jan. 1, 1903		Population in 1890 was	4,749
		Population in 1898 (est.)	2,500

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—{F. C. WEBSTER, Mayor. W. F. HUGHES, City Clerk.

Missoula is the county seat of Missoula County.

LOANS -	When Due.		
BRIDGE BONDS—		Floating debt	$67,814
6s, M&N, $38,000	Nov. 1, 1911	Total debt Dec. 1, 1898	160,814
Subject to call after Nov. 1, 1901.		Tax valuation 1897	2,302,628
SEWER BONDS—		Assessment about ½ actual value	
6s, M&N, $55,000	Nov. 1, 1911	Total tax (per $1,000) '98	$32·50
Subject to call after Nov. 1, 1901.		Population 1890 was	3,426
Bonded debt Dec. 1, 1898	$93,000	Population 1899 (local est.)	6,500

INTEREST is payable by the Mercantile Trust Company, N. Y.

TAX FREE—All bonds of this city are exempt from taxation.

MISSOULA CO.—GEO. C. HIGGINS, Treasurer.

County seat is Missoula.

LOANS—	When Due.		
JAIL BONDS—		Floating debt	$125,449
7s, F&A, $13,000	Mar. 1, 1909	Total debt	382,899
COUNTY BONDS—		Sinking fund	10,415
7s, F&A, $50,000	Feb. 1, 1901	Net debt Dec. 1, 1898	372,484
5s, J&J, 3,200	1899-1900	Tax valuation, real	4,825,932
FUNDING BONDS—		Tax valuation, personal	1,501,628
6s, J&J, 150,000	Jan. 1, 1912	Total valuation 1898	6,327,560
REFUNDING BONDS—		Assessment about ½ actual value.	
6g, J&J, 40,000g	July 1, 1916	State & co. tax (per M.) '98	$17·00
Bonded debt Dec. 1, '98	$257,450	Population 1890 was	14,427
		Population in 1899 (est.)	13,500

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula.

TAX FREE.—Bonds issued by this county are exempt from taxation.

PARK CO.—CHAS. ANGUS, County Clerk.

County seat is Livingston. By act of the Legislature of 1896 this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt is corrected to the date given below:

LOANS—	When Due.		
FUNDING BONDS—		Bonded debt Jan. 1,'99.	$200,000
7s, J&J, $70,000	Jan. 1, 1908	Sinking fund	3,382
Subject to call after 15 years.		Net debt Jan. 1, 1899	196,618
7s, J&J, $10,000	Jan. 1, 1910	Tax valuation 1898	2,894,730
Subject to call after Jan. 1, 1905		Assessment abt. 65% actual value.	
6s, J&J, $75,000	July 1, 1913	State & co. tax (per M.) '98	$18·00
6s, J&J, 45,000	July 1, 1914	Population in 1890 was	6,881
		Population 1899 (est.)	6,000

INTEREST is payable at New York and at Livingston, Mont.

SILVER BOW CO.—J. G. HOLLAND, Treas.

County seat is Butte.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation 1898	$26,219,645
5s, J&J, $125,000	July 1, 1917	Assessment is ¾ actual value.	
Subject to call after July 1, 1907		State & Co. tax (per M.) '98	$13·75
Interest payable at County Treas'y.		Population in 1890 was	23,744
Bonded debt Apr. 1, 1899	$125,000	Population in 1898 was	65,000

YELLOWSTONE CO.—W. L. RAMSEY, Co. Treas.—County seat is Billings.

LOANS—	When Due.		
REFUNDING BONDS—		Net debt Feb. 1, 1899	$146,383
5s, g. J&J, $91,500	July 1, 1918	Tax valuation, real	1,867,194
Subject to call after 1908.		Tax valuation, personal	1,68[illegible],501
FUNDING BONDS—		Tax valuation, railroads	697,935
6s, g, $59,000	Oct. 1, 1911	Total valuation 1898	4,253,630
Subject to call after Oct. 1, 1901		Assessment about ¾ actual value.	
Bonded debt Feb. 1, '99	$150,500	State & co. tax (per M.) '98	$18·50
Sinking fund	4,117	Population in 1890 was	2,065
		Population in 1898 (est)	4,000

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana which have reported an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Bonded Debt $	Assessed Valuation. $	Tax Rate (per M.) $	1890. Population.
Anaconda, Deer Lodge Co	59,000	.....	.....	3,975
Billings, Yellowstone Co	25,000	.....	.....	836
Broadwater County	62,000	1,842,722	23·10	.....
Carbon County	57,000	2,042,343	26·00	.....
Fergus County	103,000	4,568,028	24·50	3,514
Fort Benton Choteau Co	12,500	.....	.....	624
Kalispell, Flathead Co	20,000	.....	.....	.....
Livingston, Park Co	10,000	.....	.....	2,850
Miles City, Custer Co	17,000	.....	.....	956
Ravalli County	75,000	2,529,458	25·25	.....
Sweet Grass County	95,000	2,277,734	24·10	.....
Teton County	60,000	2,739,881	20·75	.....
Valley County	67,000	1,912,848	31·00	.....
White Sulp. Springs, Meagher Co	36,000	.....	.....	640

State of Wyoming.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of July 25 1868) -	July 25, 1868
Admitted as a State (Act of July 10 1890) -	July 10, 1890
Total area of State (square miles) - - - -	97,890
State Capital - - - - - - - -	Cheyenne
Governor (term expires 1st Mon. Jan. '03)	De Forest Richards
Secretary of State (term ends 1st Mon. Jan. 1903)	F Chatterton
Treasurer (term expires 1st Monday Jan. 1903)	Geo E. Abbott

Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.

DEBT HISTORY.—All the necessary data respecting the State's debt will be found in the following statement.

LOANS— NAME AND PURPOSE.	Interest. P. O. Payable.		Principal. When Due.	Principal. Outstand'g.
Capitol Building Bonds	6	Jan. 1	Jan. 1, 1902-1911 $15,000 yearly.	$150,000
Insane Asylum Bonds	6	Jan. 1	Jan. 1, 1913-1922 $3,000 yearly.	30,000
Public Building Bonds	6	July 1	July 1, 1919-1928 $9,000 yearly.	90,000
University Building Bonds	6	Jan. 1	Jan. 1, 1902-1911 $5,000 yearly.	50,000

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantile National Bank, New York.

TOTAL DEBT, ETC.—The total debt on Feb. 1, 1899, was $320,000, all bonded.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated.

Years.	Valuation.	Years.	Valuation.
1898	$30,789,291	1890	$30,665,498
1897	30,300,462	1889	31,431,495
1896	30,028,694	1888	33,338,541
1895	29,838,938	1885	30,717,249
1894	29,198,041	1880	11,857,344
1893	32,356,802	1875	9,493,638
1891	32,536,400	1870	6,924,357

TAX RATE—The total State tax (per $1,000) in 1898 was $5·25.

DEBT LIMITATION.—In Wyoming the provisions of the Constitution with respect to debt contraction and limitation are quite voluminous. They are all found in Article 16 of that instrument, and indicate that the State is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the State respecting debt limitation will be found on page 137 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—Wyoming's population has been as follows in the years indicated:

1890	60,705	1880	20,789
1870	9,118		

In 1870-80 increase was 11,671, or 128·00 per cent, and in 1880-90 39,916, or 192·01 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WYOMING.

ALBANY COUNTY.—CHAS. REALS, Treas.

County seat is Laramie.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $142,000.. Nov. 16, 1901
(part yearly) to Nov. 16, 1910
Interest payable in New York.
Bonded debt Feb. 18,'98.$142,000
County has no floating debt.

School debt (additional). $23,000
Tax valuation 1898.....3,941,635
Assessment about ½ actual value.
Total tax (per $1,000) '98.. $19·00
Population in 1890 was.....8,865
Population in 1897 (est).....9,000

TAX FREE.—All bonds issued by this county are tax exempt.

BUFFALO.—T. P. HILL, Mayor. THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

LOANS— *When Due.*
6s, Jan., $40,000.....Jan. 1, 1903
Subject to call after Jan. 1, 1903
Interest payable in New York.
Total debt Jan. 1, 1898... $40,000
Tax valuation, real..... 169,904

Tax valuation, personal..$116,205
Total valuation 1896..... 286,109
Assessment about ½ actual value.
Total tax (per $1,000).....$37·90
Population in 1890.....1,087
Population in 1897 (est.)..... 950

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—F. M. BAKER, Treas.

County seat is Rawlins.

LOANS.— *When Due.*
FUNDING BONDS—1890—
6s, J&J, $144,000.....1900-1909
($14,400 due yearly on July 1.)
Total debt Feb. 1, 1899.. $144,000
Tax valuation, real.....1,270,012
Tax valuation, personal.1,364,065

Tax valuation RR. & telg. $874,401
Total valuation 1898....3,508,478
Assessment about ½ actual value.
Total tax (per $1,000) '98..$17·75
Population in 1890 was.....6,857
Population in 1898 (est.).....8,000

INTEREST is payable at the National Park Bank, New York.

CHEYENNE.—W. R. SCHNITGER, Mayor. M. J. NICHOLS, Treasurer.

Cheyenne is situated in Laramie County.

LOANS— *When Due.*
REFUNDING BONDS 1898—
5s, Jan. 3, $127,500..Jan. 3, 1909
($6,375 due y'rly) to Jan. 3, 1929
VIADUCT BONDS 1891—
6s, Jan. 1, $60,000...Aug. 1, 1902
($3,000 due y'rly) to Aug. 1, 1921
WATER EXTENSION BONDS 1891—
6s, Jan., $65,000 .....Aug.1, 1902
($3,250 due yearly) to Aug.1, 1921

Total debt Jan. 1,1899...$252 500
Water debt included.... 192,500
Tax valuation 1898.....2,906,362
Assessment is ½ actual value.
State, county and school tax
(per $1,000), 1898.....$24·75
City tax (per $1,000) 1898...$7·00
Population in 1890 was.....11,690
Population 1899 (est.).....11,500

INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

OPTIONAL.—Bonds of 1891 are subject to call after 1901; those of 1898 after 1909.

CONVERSE CO.—JOHN Q. ADAMS, Treas.

County seat is Douglas.

LOANS *When due.*
FUNDING BONDS—
6s, J&J, $60,000.....July 1, 1909
Interest is payable in New York.
Bonded debt July 1, 1898..$60,000

Tax valuation 1898....$1,540,608
Assessment about ½ actual value.
Total tax (per $1,000), '98..$23·25
Population in 1890 was.....2,738
Population in 1896 (est.).....3,000

CROOK CO.—J. P. BUSH, Treasurer.

County seat is Sundance.

LOANS— *When Due.*
COURT HOUSE AND JAIL BONDS—
6s, J&J, $16,000 .....July 1, 1889
($1,000 due yearly) to July 1, 1915
FUNDING BONDS—
6s, J&J, $55,000.....May 1, 1901
($5,500 due yearly) to May 1, 1911
Interest is payable in New York.
Bonded debt Sept. 1, '98. $73,000

Floating debt about..... $25,000
Total debt Sept.1,1898... 98,000
Tax valuation, real..... 564,567
Tax val'tion, per. & RR.. 878,675
Total valuation 1898....1,443,242
Total tax (per $1,000) '98..$22·00
Assessment about ½ actual value.
Population in 1890 was.....2,338
Population in 1898 (est.).....4,000

All of the above issues are free from taxation.

EVANSTON.—JOHN R. ARNOLD, Mayor. CHAS. STONE, Treasurer.

Evanston is situated in Uinta County.

LOANS— *When Due.*
WATER BONDS—
6s, M&S, $20,000.....1900
($2,000 yearly) to 1910
6s, ann., $6,000..... 1926
Subject to call after 1906

Total debt Jan. 1, '99.....$26,000
Total valuation 1898.....602,706
Assessment is 3-5 actual value.
City tax (per $1,000).. .....$5·00
Population in 1890 was.....1,995
Population in 1899 (est.).....2,300

INTEREST is payable in Chicago or Evanston.

TAX FREE.—All bonds issued by this town are tax exempt.

JOHNSON CO.—JOHN W. PETERSON, Clerk.

County seat is Buffalo. A portion of this county was detached in 1897 to form the new county of Big Horn.

LOANS - *When Due.*
FUNDING BONDS—
6s, J&J, $74.000..... 1901
($7,400 yearly) to 1910
Total debt Feb. 14, 1899. 74,000
Tax valuation, real..... 466,813

Tax valuation, personal. $686,170
Tax valuation 1898.....1,152,983
Assessment is ½ actual value.
Total tax (per $1,000),'98..$21·25
Population in 1890 was.....2,357
Population in 1899 (est.).....1,500

NTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $46,400. ...Aug. 31, 1925
Subject to call after 1905.
SEWER BONDS—
6, J&J, $40,000.....July 1, 1917

Bonded debt Feb. 1, '99.. $86,400
Tax valuation 1898.....1,893,742
Tax rate (per $1,000) '98. $30·00
Population in 1890 was.....6,388
Population in 1880 was.....2,696
Population in 1898 (est.)....7,000

LARAMIE COUNTY.—J. SCHUNEMAN, Tr.

County seat is Cheyenne.

Total debt Feb. 1, 1899.. $400,000
Tax valuation, real.... 4,174,941
Tax valuation, pers'l.. 1,420,340
Total valuation 1898 ...5,595,381

Assessment is $\frac{2}{5}$ actual value.
Total tax (per $1,000) 1898 $15·75
Population in 1890 was.....16,777
Population in 1880 was.....6,409

SHERIDAN.—This town is in Sheridan County.

LOANS— *When Due.*
WATER WORKS BONDS—
6s, Jan. 1, $75,000 ...Aug. 1, 1923
Subject to call after Aug. 1, 1903
Bonded debt 1898. .... $75,000

Tax valuation 1894 .....$728,277
Assessment is ½ actual value.
Tax rate (per $1,000)..... $3·00
Population in 1890 was..... 281
Population in 1894 (est.).... 1,800

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—D. L. MCNAMARA, Treasurer.

County seat is Green River.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $40,000.Mar.1,1902 to '11
($4,000 due yearly.)
5½s, J&J, $53,000.Nov.,1902 to '11
($5,300 due yearly.)
Bonded debt Mar. 1, '98. $93,000
Sinking fund..... 10,455
Net debt Mar. 1, 1898... 82,545
School Dist. debt (add'l) 13,700

Sinking fund..... $7,047
Net S. D. debt Mar. 1,'98 6,653
Tax valuation, real.....1,332,344
Tax valuation, pers'l ... 970,005
Railroads and telegr'ph.1,447,769
Total valuation 1898....3,750,118
Assessment about $\frac{7}{10}$ actual value.
State & Co. tax (per M.) '98.$18·00
Population in 1890 was.....4,941
Population in 1898 (est.).....6,000

INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5½s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—JAS. L. FLEMING, Treasurer.

County seat is Evanston.

LOANS— *When Due.*
FUNDING BONDS—
6s, Jan., $91,000.....June 1, 1916
Interest payable at Evanston.
Total debt Mar. 1, 1899.. $91,000
Assessed valuation, real.2,515,034

Assessed val'tion, pers'l. $912,868
Total valuation 1898.. 3,427,902
Assessment is ½ actual value.
Total tax (per $1,000) '98..$19·72
Population in 1890 was.....7,881

TAX FREE.—The county's bonds are exempt from taxation.

State of Idaho.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1863) - March 3, 1863
Admitted as a State (Act July 3, 1890) - - - July 3, 1890
Total Area of State (square miles) - - - - - 84,800
State Capital - - - - - - - - - - - Boise
Governor (term ends 1st Monday Jan. '01) Frank Steunenberg
Secretary of State (term ends 1st Mon. Jan. 1901) - M. Patrie
Treasurer (term expires 1st Mon. Jan. 1901) - - C. C. Rice
Auditor (term expires 1st Mon. Jan. 1901) - B. Sinclair

Legislature meets biennially in odd years on the Monday after the 1st of January, and the length of sessions is limited to 60 days.

DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was $146,715 06. Of that amount $46,715 06 was issued to pay floating debt, $80,000 to pay for Capitol building and $20,000 for an asylum. The condition of the State's debt now is set out with all the details below.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Asylum improvem't	5	J & J	July 1, 1905-'15	$25,000
Normal School.....	5	J & J	July 1, 1905-'15	75,000
Refunding.....1891-2	6	J & D	June 1, 1901-'11	108,000
Wagon road.....1890 ..		J & J	July, 1900-10	11,000
do 1891	6	J & J	July 1, 1901-'11	29,000
do 1892	6	J & J	July 1, 1902-'12	8,000
do 1893	6	J & J	Jan. 1903-'13	2,000
do 1893	5	J & J	May 1, 1903-'13	20,000
do 1893	5	J & J	July 1, 1903-'13	65,000
do 1894	5	J & J	June, 1904-'14	50,000

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1899, was $393,000. The floating debt on the same date was $204,469 64.

ASSESSED VALUATION.—In 1898 the total assessed valuation was $30,423,671; in 1893 the total assessed valuation was $33,431,841, property being assessed at about ½ of its estimated true value. The tax rate per $1,000 in 1898 was $8·31; in 1893 it was $8·50.

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named:

1890.....84,385 | 1880.....32,610 | 1870.....14,999

In 1870-80 increase was 17,611, or 117·41 per cent, and in 1880-90 51,775, or 158·77 per cent. The population in 1899, estimated, is 150,000.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

ADA COUNTY.—CHAS. S. KINGSLEY, Auditor.

County seat is Boise City. Canyon County, created from part of Ada County, is liable for 35·8 per cent ($11,098) of the bonded debt.

LOANS—	When Due.	
COURT HOUSE BONDS—		
7s, ... $24,000	1899 to 1906	
($3,000 due yearly.)		
BRIDGE BONDS—		
7s, ... $6,000	1899 to 1901	
($2,000 due yearly.)		
7s, ... $1,000	1899	
Bonded debt Oct. 1, 1898		$31,000
Floating debt		112,000
Total debt		143,000
Less Canyon Co. debt		11,098
Sinking fund & taxes due.		3,344
Net debt Oct. 1, 1898		128,558
Tax valuation 1898		3,454,674
Assessment about 40% actual val.		
State&Co.tax (p.$1,000)'98		$37·50
Population in 1890 was		8,368
Population in 1898 (est.)		12,000

ALTURAS COUNTY.—County seat was Hailey.

LOANS—	When Due.	
COURT HOUSE BONDS.		
6s, Jan., $40,000	——	
FUNDING BONDS—		
7s, J&J, $181,600	1899	
($22,700 yearly) to 1906		
7s, J&J, $40,500	1899	
($4,500 yearly) to 1907		
6½s, J&J, $15,200	1898	
($1,900 yearly) to 1906		
Bonded debt Jan. 1, 1896		$231,000
Floating debt		140,000
Total debt		371,000
Sinking fund		36,000
Net debt Jan. 1, 1898		335,000
Tax valuation 1895		1,250,000
Assessment is ½ actual value.		
State & Co. tax (per $1,000)		$11·25
Population in 1890 was		2,629
Population in 1896 about		4,500

INTEREST on 6s paid in Hailey; on all other bonds in New York.

The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham County were taken from Alturas County in 1889.

BANNOCK COUNTY.—

County seat is Pocatello.

LOANS—	When Due.	
FUNDING BONDS—		
6s, J&J, $125,000	Jan. 1, 1906-16	
Bond. debt Feb. 8, '98		$125,000
Tax valuation, real		1,508,000
Tax valuation, personal		292,000
Tax valuation, 1897		1,800,000
Tax valuation 1898		$1,817,588
Assessment about ⅖ actual value.		
State tax (per $1,000)		$9·50
County tax (per $1,000)		19·00
School tax (per $1,000)		9·00
Total tax (per $1,000)		37·00
Population in 1898 (est.)		12,500

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

LOANS—	When Due.	
BONDS—		
8s, ..., $42,000		
7s, ..., 50,500		
6s, ..., 26,700		
Bonded debt Jan. 1, '99		$119,200
Floating debt		40,288
Total debt		$159,488
Sinking funds		55,000
Net. debt Jan. 1, '99		104,488
Tax valuation 1898		1,485,455
State & co. tax (per M.) '98		$50·00
Population in 1890 was		13,575
Population in 1897 (est.).		8,000

BOISE.—

The County seat of Ada County.

LOANS—	When Due.	
CITY HALL BONDS—		
6s, ..., $40,000	July 1, 1911	
Subject to call after July 1, 1901		
FUNDING BONDS—		
6s, ..., $71,000	July 2, 1914	
Subject to call after July 2, 1904		
SEWERAGE BONDS—		
6s, ..., $50,000	July 1, 1911	
Subject to call after July 1, 1901		
Bond'd debt Jan. 1, 1898.		$161,000
Floating debt		41,000
Total debt Jan. 1, 1898.		201,000
Tax valuation, real		1,619,484
Tax valuation, personal.		323,861
Total valuation 1897		1,943,345
Real valuation		5,684,000
Tax rate (per $1,000),'97.		$12·50
Population in 1890 was		2,311
Populat'n '95 (local census).		7,124

CANYON COUNTY.—S F. CHANEY, Treas.

County seat is Caldwell.

Bonded debt July 1, '98.	$11,098
Floating debt	44,229
Total debt July 1, 1898	55,127
Tax valuation 1898	2,161,596
Actual valuation about	$5,000,000
Total tax (per $1,000) 1897	$30·00
Population in 1895 about	5,000

CUSTER COUNTY.—County seat is Challis.

LOANS—	When Due.	
FUNDING BONDS—		
7s, J&J, $25,000	Jan. 1, 1900	
($2,500 due yearly) to Jan. 1, 1909		
7s, J&J, $50,000	Jan. 1, 1903	
($5,000 due yearly) to Jan. 1, 1912		
7s, $21,307	1909-1912	
Bonded debt Feb. 1, '99		$96,307
Total debt		$96,307
Sinking fund		1,360
Net debt Feb. 1, 1899		94,947
Tax valuation 1898		460,194
Assessment is nearly actual value.		
Total tax (per $1,000) '98		$60·00
Population in 1890 was		2,176
Population in 1899 (est.)		3,500

INTEREST is payable at New York.

FREMONT CO.—A. M. CARTER, Auditor.

County seat is St. Anthony.

Float'g debt Mar. 1, 1899.	$140,799
County has no bonded debt.	
Tax valuat'n real & per	$1,022,107
Tax valuat'n RR & tel.	300,318
Total valuation 1898	$1,322,425
Assessment about ½ actual value.	
State & Co. tax (per M.) '98	$25·00
Population in 1899 (est.)	10,500

IDAHO COUNTY.—County seat is Mount Idaho.

Floating debt Feb. 1, '99	$50,000
County has no bonded debt.	
Tax valuation, 1898	942,639
Tax rate (per $1,000) 1898	$46·50
Population in 1890 was	2,955
Population in 1899 (est.)	5,000

KOOTENAI CO.—FRANK O. HILL, Treas.

County seat is Rathdrum. The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the $80,000 bonds issued in 1892, pending action which will be instituted to test he validity of the bonds.

LOANS—	When Due.	
FUNDING BONDS—		
7s, J&J, $8,000	Jan. 1, 1900	
($1,000 due yearly) to Jan. 1, 1907		
6s, J&J, $80,000	May 2, '02 to '11	
($8,000 due yearly.)		
6s, J&J, $19,000		
6s, J&J, 30,000	1906 to 1915	
(Part due yearly on Jan. 1.)		
ROAD BONDS—		
8s, J&J, $5,400	June 1, 1900	
$600 y'rly June 1) to June 1, 1908		
Bonded debt Jan. 9, '98		$144,000
Floating debt		22,523
Total debt		166,523
Sinking fund and cash		14,723
Net debt Jan. 9, 1898		151,799
Tax valuation 1898		2,361,478
Total tax (per $1,000)'97		$34·50
Population in 1890 was		4,108
Population in 1896 (est.)		8,000

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY.—JAY WOODWORTH, Aud.

County seat is Moscow.

Bonded debt Jan., 1899	$20,000
Floating debt	53,800
Total debt	73,800
Cash on hand	15,506
Net debt Jan., 1899	$58,294
Tax valuation 1898	2,757,924
State & co. tax (per M.) '98	29·00
Population in 1890 was	9,173

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

County seat is Salmon City.

LOANS—	When Due.	
REFUNDING BONDS—		
8s, J&J, $19,600	July 1, 1899	
($2,800 due yearly) to 1905		
Bonded debt Jan. 7, '98		$22,000
Floating debt		38,794
Total debt		60,794
Cash on hand		$7,661
Net debt Jan. 7, 1899		53,132
Tax valuation 1898		857,494
Assessment about ⅔ actual value.		
Tax rate (per $1,000) 1898		$50·00
Population in 1890 was		1,915
Population in 1899 (est.)		6,000

INTEREST is payable in New York

LOGAN COUNTY.—County seat was Bellevue.

The county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Bonded debt (last ret'ns)	$148,258
Floating debt	50,888
Total debt	199,146
Cash on hand	34,538
Net debt (last returns)	$164,608
Tax valuation 1894	1,752,947
Total tax (per $1,000)	30·00
Population in 1890 was	4,169

MOSCOW.—Moscow is the county seat of Latah County.

LOANS—	When Due.	
CITY BONDS—		
6s, J&J, $8,000	July 1, 1913	
6s ....., 35,000	1913	
FUNDING BONDS—		
6s, J&J, $15,000	Oct. 15, 1911	
WATER BONDS—		
7s, Nov., $16,000	Nov. 1, 1909	
6s, J&J, 25,000	Oct. 15, 1911	
Bonded debt (last ret'ns)		$99,000
Total valuation 1893		1,379,060
Assessment is ⅗ actual value.		
Average school tax		12·00
Population in 1890 was		2,861

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCES CO.—

County seat is Lewiston. This county was divided in 1889, the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perces.

LOANS—	When Due.	
COURT HOUSE BONDS—		
8s, Nov., $30,000		
Bonded debt Feb. 10, '99.		$115,000
Floating debt		25,000
Total debt, Feb. 1, 1899		140,000
Tax valuation, real		1,264,961
Tax valuation. pers'l		$441,893
Total valuation 1898		1,706,864
Assessment about ⅓ actual value.		
State & co. tax (per M.) '98		$39·50
Population in 1890 was		2,847
Population in 1880 was		3,965

ONEIDA COUNTY.—County seat is Malad City.

LOANS—	When Due.	
8s, J&J, $30,000	1904	
6s, J&J, 30,000	——	
Bonded debt (last ret's)		$60,000
Floating debt		24,233
Total debt		84,233
Cash on hand		$9,689
Net debt (last returns).		74,544
Tax valuation 1898		1,546,924
Assessm't about 65% actual value.		
Tax rate (per $1,000) 1897		$35·50
Population in 1890 was		6,819

INTEREST on 8s is payable at New York; on 6s at option of holder.

OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City. The $31,000 of funding bonds had not at a recent date been delivered to the purchasers, their legality being in question.

FUNDING BONDS—		
6s, J&J, $61,000	1907 to 1917	
($6,100 yearly on Jan. 1.)		
Floating debt Jan. 4, 1899.		$94,275
Cash on hand		40,487
Net debt Jan. 4, 1899		55,788
Tax valuation 1898		$933,226
Assessment about ½ actual value.		
Total tax (per $1,000) 1898		$35·00
Population in 1890 was		2,021
Population in 1899 (est.)		5,500

SHOSHONE CO.—Mrs. A. CONNOR, Treas'r.

County seat is Murray. The bonds mentioned below are all in litigation.

LOANS—	When Due.	
COUNTY BONDS—		
7s, semi-an., $28,000	1902	
7s, semi-an., 252,000	1903-1912	
($25,200 due yearly.)		
Bonded debt Jan. 1, 1899.		$280,000
Floating debt		51,231
Total debt		331,231
Cash on hand		61,482
Net debt Jan. 1, 1899		$269,749
Tax valuation real		1,472,875
Tax valuation personal		397,649
Total valuation 1898		1,870,524
Total tax (per $1,000) 1898.		$52·25
Population in 1890 was		5,382
Population in 1880 was		469
Population in 1899 (est.)		12,000

WASHINGTON CO.—

County seat is Weiser.

Bonded debt Jan. 3, '98.	$41,435
Floating debt	12,959
Total debt	54,394
Cash on hand	12,797
Net debt Jan. 3, 1898	41,596
Tax valuation, real	1,101,200
Tax valuation, person'l	$99,447
Tax valuation 1897	1,200,643
Total valuation 1898	1,299,112
Total tax (per $1,000) '97	$32·50
Population in 1890 was	3,836
Population in 1896 about	4,500

State of Colorado.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861
Admitted as a State (Act March 3, 1875) - - Aug. 1, 1876
Total area of State (square miles) - - - - - 103,925
State Capital - - - - - - - - - Denver
Governor (term expires Jan. 8, 1901) - - Chas. S. Thomas
Secret'y of State (term expires Jan. 8, 1901) Elmer F. Beckwith
Treasurer (term expires Jan. 8, 1901) - - John H. Fessler

Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capital bonds	3½	.....	Jan. 1, 1905	$300,000
do	4	.....	Jan. 1, 1907	300,000
Casual defic'ncy bonds 1893	4	.....	1910	100,000
Insurrection, Cripple Cr'k, bds.	4	.....	1910	70,500
Do. Leadville.	4	.....	1922	223,000
		Optional after 1912		

INTEREST is payable at the Treasurer's office, Denver.

TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named.

	Dec. 1, 1898.	Dec. 1, 1897.	Dec. 1, 1896.
Outstanding warrants	$1,979,470	$2,067,242	$1,916,787
Certs. of indebtedness	42,452	15,830	70,268
Capitol building bonds	600,000	600,000	600,000
Casual deficiency bonds	100,000	100,000	100,000
Insurrection bonds	293,500	293,500	70,500
Other indebtedness	562,520	400,000	399,953
Total	$3,877,942	$3,476,573	$3,157,509
Net assets	849,275	778,933	865,197
Net debt	$2,728,667	$2,697,640	$2,293,312

DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per $1,000, and the total State debt for the years named:

Nov. 30—	Total Assessed Valuation.	State Tax (per $1,000).	Total Debt Nov. 30.
1898	$192,243,080 00	$4·10	$3,877,942 00
1897	198,000,000 00	4·10	3,476,573 00
1896	206,598,561 00	4·00	3,157,509 00
1895	202,584,334 00	.....	.....
1894	208,905,279 00	.....	3,088,288 00
1893	238,722,417 00	.....	.....
1892	236,884,449 00	4·00	2,411,477 00
1890	220,544,064 62	4·00	1,647,900 61
1885	115,420,193 90	5·56	814,494 66
1880	73,698,746 29	5·00	213,484 76
1877	43,453,946 36	5·60	227,709 18

In addition to the tax rate as above there is a poll tax of $1·00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution. See STATE AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

1890	412,198	1870	39,864
1880	194,327	1860	34,277

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF COLORADO.

ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NIENHISER, Secretary.

This district forms part of the city of Denver.

LOANS— When Due.
REFUNDING BONDS—1897.
4½s, M&N, $163,000...Jan. 1, 1917
Subject to call after 1907.
4½s, M&S, $75,000...Sept. 1, 1910
(Subject to call Sept. 1, 1900.)

Bonded debt Mar. 25, '99. $238,000
Assessed valuation '98 6,000,000
Assessed about 25% actual value.
Population in 1899 (est.)...35,000
Value of sch'l prop. (est.).$600,000

ARAPAHOE CO. SCHOOL DISTRICT No. 21.—C. G. PITSCHKE, Secretary.

This district is located at Villa Park.

Bonded debt Mar. 1, '99 $57,000
Assessed valuation, real. 975,540
Assessed valuation, per'l. 90,000
Total valuation 1897....1,065,540

Assessment about ⅓ actual value.
School tax (per $1,000) '97. $15·00
Total tax (per $1,000) '97.. 32·75
Population in 1898 (est.).....6,000

BENT CO.—OSCAR P. SMITH, Clerk.

Las Animas is the county seat.

LOANS— When Due.
REFUNDING BONDS—
5s, ..., $33,000..... 1919
Subject to call after 1909.
Bonded debt Feb. 1, '98 .. $33,000
Tax valuation 1898.....899,819

Assessment about ⅓ actual value.
Tax rate (per $1,000) 1897..$50·00
Population in 1890 was.....1,313
Population in 1880 was.....1,654
Population in 1899 (est.)....3,900

INTEREST on the bonds is payable at New York.

BOULDER—{C. RICKETTS, Mayor. {E. K. STAFFORD, Clerk.

This is the county seat of Boulder County.

LOANS— When Due.
PARK BONDS—
6s, A&O, $20,000....Apr. 20, 1913
Optional after 1908.
WATER BONDS—
6s, J&D, $30,000, g...Dec. 1, 1908
6s, J&D, 20,000, g...June 1, 1906
5s, J&D, 80,000, g...June 1, 1905

Bonded debt Feb. 10, '99. $150,000
Floating debt..... 18,316
Total debt Feb. 10, 1899. 168,316
Tax valuation 1898.....1,343,757
Assessment is ⅓ actual value.
Total tax (per $1,000) '98...$55·70
Population in 1890 was.....3,330
Populat'n '98 (local estimate).8,000

The bonds are all optional after 10 years from their date.

INTEREST on 5s, and 6s due 1906 is payable at the Chemical Nat. Bank, N. Y.; on 6s due 1908 at Am. Ex. Nat. Bank, New York.

TAX FREE.—All issues of this city's bonds are exempt from taxation.

BOULDER CO.—D. E. DOBBINS, Treasurer.

County seat is Boulder.

LOANS— When Due.
PUBLIC BUILDING:
3s, April, $31,000.....Apr. 1, 1905
Bonded debt Feb. 1, '99 ..$31,000
Tax valuation 1898.....5,384,497

Assessment about ⅔ actual value.
State & Co. tax (per M.) '98..$24·20
Population in 1890 was.....14,082
Population in 1880 was..... 9,723
Population in 1899 (est.).....30,000

CANON CITY.—{J. J. CONE, Mayor. {C. J. FREDRICKSON, Treasurer.

This is the county seat of Fremont Co.

LOANS— When Due.
FUNDING BONDS—
6s, $40,000.....July 1, 1903
(Subject to call July 1, 1899)
REFUNDING WATER BONDS—
6s, M&S, $60,000....Mar. 16, 1926
WATER WORKS BONDS—
6s, J&J, $10,000 ....Oct. 15, 1909
(Subject to call in 10 years.)

Total debt Jan., 1899.....$110,000
Water debt (included).. 70,000
Tax valuation 1898..... 732,148
Assessment is ⅓ actual value.
State & Co. tax (per M.) '98..$24·10
Population in 1890 was.....2,825
Population in 1899 (est'd).....6,000

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. W. ERDLEN, Treasurer.

County seat is Buena Vista.

LOANS— When Due.
FUNDING BONDS—
6s, A&O, $224,500....Dec. 2, 1923
Optional after Oct. 1, 1903.

Total debt Feb. 1, 1899.. $224,500
Tax valuation 1898.....2,100,462
Assessment about ⅓ actual value.
Population 1897 (estimat.).10,550

SCHOOL DISTRICT, No. 7.—

6s, ..., $24,000....Mar. 1, 1918
Subject to call after Mar. 1, 1908.
Total debt Feb. 1, 1899....$24,000

Tax valuation 1898..... $588,449
Real valuation (about). 3,000,000
Population in 1898 (est.).....3,500

COLORADO SPRINGS.—{M. B. IRVINE, Mayor {I. S. HARRIS, Clerk.

This city is situated in El Paso County.

LOANS— When Due.
BRIDGE & VIADUCT BONDS—
6s, J&J, $10,000.....July 1, 1905
6s, F&A, 30,000 .....Aug. 1, 1906
SEWER BONDS—
6s, J&J, $50,000.....July 1, 1903
6s, J&J, 25,000.....July 1, 1905
5s, A&O, 20,000.....Oct. 1, 1909
5s, J&J, 15,000 .....July 1, 1910
WATER-WORKS—
6s, M&N, $80,000.....Nov. 15, 1904
6s, J&J, 25,000.....July 1, 1905
5s, A&O, 70,000.....Oct. 1, 1906
5s, A&O, 50,000.....Oct. 1, 1905
5s, J&J, 50,000.....Jan. 1, 1906
5s, M&S, 60,000.....Mar. 1, 1909
5s, A&O, 75,000.....Oct. 1, 1909
5s, J&J, 65,000.....July 1, 1910
5s, M&S, 170,000.....Mar. 2, 1911
4s, M&S, $50,000.....Mar. 1, 1914
(Subject to call March 1, 1909.)
REFUNDING WATER BONDS—
4s, M&S, $85,000.....Mar. 1, 1929
(Subject to call March 1, 1914.)
REFUNDING BONDS—
4½s, ...$40,000. .....Nov. 1, 1912
4½s, ... 35,000.....Nov. 1, 1912
4½s, ... 25,000.....Nov. 1, 1912
(Subject to call after 1902.)

Bonded debt Mar. 1, '99. $1,020,000
Floating debt..... 75,000
Total debt Mar, 1, '99....1,095,000
Water debt (included)... 880,000
Tax valuation 1898.....6,356,745
Assessment about ⅓ actual value.
City tax (per M.) '98..... $17·50
Population in 1890 was....11,140
Population in 1899 (est.)...25,000

ALL BONDS subject to call 10 years before maturity (except where noted) and are secured by a sinking fund.

COLORADO SPRINGS SCHOOL DISTRICT No. 11.—CORA E. HUDSON, Secretary.

LOANS— When Due.
5s, M&S, $25,000.....Sept. 1, 1909
Subject to call after Sept. 1, 1899
5s, M&N, $20,000....May 1, 1911
Subject to call after May 1, 1901
4½s, A&O, $51,000 ..Apr. 1, 1913
Subject to call after Mar. 31, 1903
REFUNDING BONDS—
5s, M&S, $38,000. Sept. 1, 1914
Subject to call after Sept 1, 1904

4½s, M&N, $90,000...Nov. 1, 1917
Subject to call after Nov. 1, 1907
Bonded debt Apr. 1, '99. $224,000
Assessed valuation 1898. 7,000,000
Assessment about ⅓ actual value.
School tax (per $1,000) '98. $15 00
Population in 1899 (est.)...25,000

CONEJOS CO.—CHAS. A. BOICKENSHEIN, Treas.

County seat is Conejos.

Bonded debt Jan. 1, 1898 $60,000
Floating debt..... 68,743
Total debt Jan. 1, 1898... 128,743
Tax valuation 1898....$1,751,819

Assessment is ⅗ actual value.
Total tax (per $1,000) '97..$34·00
Population in 1890 was.....7,193
Population in 1897 (est.)...10,000

County's bonds are due in 20 years, with option of call in 10 years.

TAX FREE.—The above bonds are not taxed.

DELTA.—{J. F SANDERS, Mayor. {M. FAIRLAMB, Town Attorney.

This town is the County seat of Delta County.

LOANS— When Due.
WATER WORKS BONDS—
8s, ..., $12,000.... .....
6s, ..., 10,000....July 1, 1912
Subject to call July 1, 1907.

Bonded debt Feb. 1, '99....$22,000
Tax valuation 1897 (est.)..250,000
Assessment about ⅓ actual value.
Population in 1890 was.....470
Population in 1899 (est.).....1,500

DENVER.—{THOMAS S. MCMURRAY, Mayor. {PAUL J. SOURS, Treasurer.

Denver is situated in Arapahoe County. On Feb. 7, 1894, the town of South Denver was annexed to and became a part of the City of Denver and the city assumed its indebtedness. See statement below.

LOANS— When Due.
PUBLIC IMPROVEMENT—
5s, J&J, $400,000.....Ser. B, 1906
Subject to call July 1, 1901
4s, M&N, $400,000.....Ser. C, 1908
Optional after Nov. 1, 1903
4s, M&S, $380,000....Ser. A, 1904
Subject to call Sept. 1, 1899
4s, J&J, $320,000.....Ser. A, 1907
Subject to call after Jan. 1, 1902.

SOUTH DENVER WATER BONDS—
6s, F&A, $3,000.....Feb. 4, 1901
6s, M&N, 100,000 ....May 1, 1901
6s, M&N, 60,000.....May, 1901
BARNUM WATER—
5s, J&J, $5,000.....July 1, 1901
5s, J&J, $3,000..... July 1, 1903
HARMON WATER, B'LDG & BRIDGE
8s, ..., $7,300.....1899-1906

LOANS— *When Due.*
HIGHLAND SEWER AND BUILDING BONDS—
6s, J&J, $37,000.....July 1, 1903
6s, J&J, 22,000.....July 1, 1903
6s, J&J, 14,000.....July 1, 1905
6s, J&J, 13,000.....July 1, 1906
*LOCAL IMPROVEMENT BONDS—
6s, J&J, $466,500.....July 1, 1905
6s, F&A, 137,500.....Feb. 1, 1906
*REFUNDING WARRANTS—
4s, J&J, $35,500.....1903

Bond. debt Oct. 1, '98..$1,959,800
Sinking fund..... 130,916
Net debt Oct. 1, 1898... 1,828,884
Imp't bonds and refunding warrants (add.).... 511,500
Tax valuati'n '98 (abt.).61,000,000
Assessm't about ⅓ actual value.
City tax (per $1,000) '99...$15·00
Population in 1890 was....106,713
Population in 1898 (est.)..165,000

* These bonds are paid to contractors as work progresses, and are subject to call, payable from special assessments.

INTEREST is payable at the Mercantile Trust Co., New York.

SPECIAL BONDS.—Bonds issued for paving, sidewalks and sewers are payable by special assessments.

A SINKING FUND of $1·90 per $1,000 of assessed valuation was provided in 1894 by special assessment.

CITY PROPERTY—On Jan. 1, 1898, the city possessed real estate, park and other property valued at $5,936,053.

DURANGO.—

This city is the county seat of La Plata County.

LOANS— *When Due.*
WATER WORKS BONDS—
7s, ... $15,000.....
REFUNDING WATER BONDS—
6s, M&N, $105,500...Nov. 1, 1912
(Optional after 1902.)
Bonded debt Feb. 15, '98. $120,500

Floating debt..... $56,467
Total debt Feb. 15, '98... 176,967
Tax valuation 1897.....1,208,366
Real valuation (est.).....3,625,000
Population in 1890 was.....2,726
Population in 1897 (est.).....6,000

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

LOANS— *When Due.*
FUNDING BONDS—
7s, M&S, $78,000.....Mar. 1, 1909
Subject to call after ten years.
8s, J&J, $31,900.....Jan. 1, 1905
Subject to call after ten years.
Total debt Jan. 1, 1899..$108,900
Floating debt..... 4,000

Total debt..... $112,900
Sinking fund and cash... 9,900
Net debt Jan. 1, 1899.... 103,000
Tax valuation 1898.....1,112,552
Assessment about ⅓ actual value.
State & Co. tax (per M.) '97..$34·50
Population in 1890 was.....3,725

INTEREST is payable at the County Treasury and in New York.

TAX FREE.—Bonds of this county are exempt from taxation.

FORT COLLINS.—VERNER V. WOLF, City Treas.

This city is in Larimer County.

LOANS— *When Due.*
REFUNDING WATER BONDS, '95—
5s, M&N, $105,000...Aug. 1, 1915
Subject to call after Aug. 1, 1900
Bonded debt Apr. 18, '98..$105,000
Floating debt..... 3,000

Total debt Apr. 18, 1898.$108,000
Tax valuation 1898..... 837,030
Assessment is ⅓ actual value.
Total tax (per $1,000) '98. $52·50
Population in 1890 was.....2,011
Population in 1898 (est.) 3,000

Interest is payable at Fort Collins or in New York.

GARFIELD CO.—

County seat is Glenwood Springs.

LOANS— *When Due.*
COUNTY BONDS—
7s, A&O, $197,900.....Various
REFUNDING BONDS—
6s, A&O, $28,000..... .....
Bonded debt Jan. 1, '98. $225,900
Floating debt..... 22,809
Total debt Jan. 1, 1898.. 248,709

Sinking fund..... $2,394
Net debt Jan. 1, 1898.... 246,314
Tax valuation 1898.....2,087,539
Assessment about ⅓ actual value.
State tax (per $1,000) '95....$4·00
County tax (per $1,000).....26·00
Population in 1890 was.....4,478

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

GOLDFIELD.—A. W. GRANT, Clerk.

This town is in El Paso County.

WATER BONDS— *When Due.*
6s, J&J, $25,000.....July 1, 1913
(subject to call after July 1, 1908.)
Bonded debt Oct. 22, '98..$25,000
Floating debt..... 5,500

Total debt Oct 22, 1898..$30,500
Assessed valuation 1898..237,845
Assessment about actual value.
Tax rate (per $1,000), 1898.$61·60
Population in 1898 (est.)....3,500

GRAND JUNCTION.—{W. P. ELA, Mayor. {NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.

LOANS— *When Due.*
WATER WORKS BONDS—
6s, M&N, $65,000... May 1, 1912
(Subject to call after May 1, 1907.)
Bonded debt June 1, '97.. $65,000
Floating debt..... 16,500

Total debt..... $81,500
Tax valuation 1896..... 626,000
Real valuation (est.) ... 2,225,000
Tax rate (per $1,000) '96. 17·00
Population in 1890 was.....2,030
Population in 1897 (est.).....4,700

GREELEY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ... $25,000..... 1914
Subj. to call $2,000 y'rly after 1904.
4½s, ... $40,000..... 1929.
Subj. to call $4,000 y'rly after 1914.

Total debt Feb. 1, 1899....$65,000
Tax valuation 1898.....$734,378
Tax rate (per $1,000) '98...$55·00
Population in 1890 was.....1,268
Population in 1897 (est.)....3,500

GUNNISON CO.—

Gunnison is the county seat.

LOANS— *When Due.*
COURT HOUSE BONDS—
10s, April, $8,500.....Oct. 1, 1901
Int. payable at Co. Treas. office.
*Bonded debt Feb. 1, '98 $178,200
Floating debt (about).. 2,000

Total debt Feb. 1, 1898. $180,200
Assessed valuation '98. 1,919,070
Assessment about ¼ actual value.
Total tax (per $1,000).....$36·00
Population in 1890 was.....4,359
Population in 1897 (est.).....5,500

* This includes $169,700 funding bonds issued in 1883, which have been declared valid by the United States Supreme Court.

HIGHLANDS.— Arapahoe County. See Denver.

HINSDALE CO.—J. P. HIX, County Clerk.

County seat is Lake City.

LOANS— *When Due.*
FUNDING BONDS—
8s, J&J, $43,000....Dec. 31, 1901
Subject to call at any time.
5s, F&A, $65,000....July 27, 1900
Subject to call at any time.
JUDGMENT BONDS—
8s, F&A, $44,000. Aug. 12, 1911
Subj't to call after Aug. 12, 1901

Bonded debt Feb. 1, '99..$152,000
Floating debt..... 40,000
Total debt Feb. 1, '99 (abt.) 192,000
Tax valuation 1898..... 430,635
Assessment about ⅓ actual value.
Total tax (per $1,000) '97...$24·00
Population in 1890 was..... 862
Population in 1880 was.....1,487

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.—J. G. SCHALL, Treasurer.

County seat is Golden.

LOANS— *When Due.*
REFUNDING BONDS.—
6s, J&D, $19,000.....June 1, 1903
Subject to call at any time.
Interest payable N. Y. & Golden.
Bonded debt Jan. 1, 1899. $19,000
Floating debt..... 51,910

Total debt Jan. 1, 1899.. $70,910
Tax valuation 1898.....3,996,205
State tax (per $1,000) '98....$4·10
County tax (per $1,000).....21·00
Population in 1890 was.....8,450
Population in 1880 was.....6,804
Population in 1899 (est.)....10,000

LAKE COUNTY.—GEO. W. WHYTE, Treas.

County seat is Leadville. About $60,000 of outstanding bonds of this county, which have been in litigation, have been declared valid by U. S. Court of Appeals.

Floating debt Jan., '99... $7,000
Total debt Jan. 1, '99, abt. 240,000
Tax valuation 1898 3,851,662
Assessment about ⅓ actual value.

State & Co. tax (per m.) '98..$26·00
Population in 1890 was.....14,663
Population in 1880 was.....23,563

LA PLATA CO.—SAM G. WALL, Treasurer.

County seat is Durango. The payment of $30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $80,069.....Apr. 6, 1908
Subject to call at any time.
JUDGMENT BONDS—
8s, J&J, $18,600....Dec. 30, 1911
Subject to call Dec. 30, 1901
8s, M&S, $11,900.....Sept. 1, 1911
Subject to call Sept. 1, 1901
8s, A&O, $5,250.....Apr. 27, 1912
Subject to call after Apr. 27, 1902
ROAD AND BRIDGE BONDS—
8s, Apr., $13,360.....Apr. 1, 1903

Bonded debt Feb. 1, '99.. $129,779
Floating debt..... 4,315
Total debt Feb. 1, 1899.. 134,094
Tax valuation 1898.....2,199,825
State & co. tax (per M.) '98..$27·85
Assessment about ⅓ actual value.
Population in 1890 was.....5,509
Population in 1898 (est.).....8,000

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.—J. M. GARCIA, Clerk and Recorder.—County seat is Trinidad.

LOANS— *When Due.*
COUNTY BONDS—
5s, A&O, $119,500.....1914
6s, A&O, 51,200.....1910
Bonded debt Jan. 1, '98. $170,700
Floating debt..... 5,143
Total debt..... 175,843
Cash on hand..... 21,802

Net debt Jan. 1, 1898.... $156,841
Tax valuation 1898.....5,259,824
Assessment is ½ to ⅓ actual value.
State tax (per $1,000) 1896..$4·00
County tax (per $1,000).....14·05
Population in 1890 was.....17,208
Population in 1895 (about).20,000

OPTIONAL.—Bonds are subject to call ten years after date of issue.

INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

LEADVILLE.—{C. E. DICKINSON, Mayor. {O. E. MALLORY, Clerk.

County seat of Lake County. This city has no bonded debt.

LOANS— *When Due.*
Floating debt Feb. 1, '99 $2 2,672
Cash on hand..... 13,746
Net debt Feb. 1, 1899.... 218,926
Total valuation 1898....1,652,678

Assessment about ⅓ actual value.
City tax (per $1,000) 1898..$20·00
Total tax (per $1,000) '98..$55·00
Population in 1890 was 10,384
Population in 1899 (est.)...12,000

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—{FRANCIS M. DOWNER,, Mayor. {CHAS. L. REED, Clerk and Recorder.

This town is in Boulder County.

LOANS— *When Due.*
REFUNDING WATER BONDS—
6s, F&A, $70,000.....Aug. 1, 1916
Subject to call after Aug. 1, 1902.
Interest payable at Treas'rs office.

Total debt Feb. 1, 1899... $70,000
Tax valuation 1898..... 599,530
Assessment about ⅗ actual value.
Total tax (per $1,000) '98..$46·50
Population 1890 was.....1,543
Population 1899 (about).....2,500

LOVELAND.—This town is in Larimer County.

LOANS— *When Due.*
ARTESIAN WELL BONDS—
8s, M&N, $2,500.....1901
(Subject to call.)
WATER WORKS BONDS—
5s, M&N, $41,000....Nov. 1, 1927
(Subject to call after 1912.)
Total debt Feb. 18, 1898. $43,500

Sinking fund..... $1,000
Net debt Feb. 18, 1898.. 42,500
Tax valuation 1897..... 214,715
Assessment about ⅓ actual value
Total tax (per $1,000) '97...$49·50
Population in 1890 was.....1,100
Population in 1897 (est.).....1,800

MANITOU.—{A. G. LEWIS, Mayor. {F. D. FOX, Treasurer.

Manitou is in El Paso County.

Bonded debt Apr. 1, '98...$85,500
Water debt (included)..... 74,000
Floating debt (about)..... 15,000
Total debt.....100,500
Sinking fund..... 1,000
Net debt Apr. 1, 1898..... 99,500

Tax valuation 1897.....$436,180
Assessment about ⅓ actual value.
Total tax (per $1,000) '97..$60·00
Population in 1890 was.....1,613
Population '98 bet. 1,200 & 1,400

MESA COUNTY.—H. NICHOLS, County Clerk.

County seat is Grand Junction.

LOANS— *When Due.*
BRIDGE BONDS—
8s, Apr., $11,900.....April, 1905
FUNDING BONDS—
6s, J&J, $61,500..... Jan. 2, 1908
Subject to call after 1898
Total debt Jan. 1, 1899...$74,286
Sinking fund..... 42,076

Net debt Jan. 1, 1899.. $32,210
Tax valuation, real..... 1,179,762
Tax valuation, personal 1,111,331
Total valuation 1898... 2,291,093
Assessment is ¼ actual value.
State & Co. tax (per M.) '98..$33·50
Population in 1890 was.....4,260
Population 1899 (local est.).12,000

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—John Deeble, Treasurer.

County seat is Montrose.

LOANS— *When Due*

FUNDING BONDS—
6s, J&J, $128,300.....Jan. 3, 1908
Subject to call at any time.
....., ..., $26,000.....Jan. 3, 1913
Subject to call after Jan. 3, 1903
Bonded debt Feb 7, 99...$154,300

Sinking fund..... ..... $2,000
County has no floating debt.
Tax valuation 1898.....1,177,200
Assessment about ⅓ actual value
Aver. tax (per $1,000) '98..$50·00
Population in 1890 was.....3,980
Population in 1899 (est.) 6,000

INTEREST is payable at the County Treasurer's office.

PITKIN COUNTY.—M. C. McNichols, Treas.

County seat is Aspen.

LOANS— *When Due.*

FUNDING BONDS—
8s, J&J, $192,200....July 1, 1906
Subject to call.

JUDGMENT BONDS—
8s, A&O, $9,700 .....Oct. 1, 1910
Subject to call.
8s, A&O, $239,900....Oct. 1, 1911
Subject to call after Oct. 1, 1901

Total debt Jan. 1, 1899.. $441,800
Sinking fund..... 4,000
Net debt Jan. 1, 1899.... 437,800
Total valuation 1898....2,335,485
Assessm't about 1-5 actual value.
State & co. tax (per M.) '98.$52·60
Population in 1890 was.....8,980

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.—{J. B. ORMAN, Mayor. / WM. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

LOANS— *When Due.*

BUILDING BONDS—
6s, ... $35,000.....June 1, 1902

BRIDGE BONDS—
6s, ... $31,000.....June, 1902
6s, ... 50,000.....Dec., 1906
5s, ... 10,000.....Sept., 1907

DEFICIENCY BONDS—
6s, ... $80,000.....June, 1906

LEVEE BONDS—
6s, ... $10,000 .....June, 1902

PARK BONDS—
5s, g., J&J, $70,000g..Jan. 1, 1912

SEWER BONDS—
6s, ... $11,000.....June, 1902
6s, ... 34,000.....June, 1904
6s, ... 36,000.....Oct., 1904

* WATER WORKS BONDS—
4½s,g, J&J, $118,000.Jan. 2, 1914

* REFUNDING WATER BONDS—
4½s,g, J&J, $42,000.Jan. 2, 1914
(Subject to call after '04,'05 &'06.)

LOANS— *When Due.*

* REFUND. WATER BDS.—(Con.)
4½s,g,A&O, $150,000.Apr. 1, 1914
(Subject to call part y'rly aft. '06.)
Interest payable in New York.
Bonded debt July 1, '98.. $274,000
Floating debt..... 128,761
Total debt..... 402,761
Sinking fund..... 1,005
Net debt July 1, 1898... 401,756
Park bonds, additional.. 70,000
Water debt..... 358,000
Tax valuation 1898 7,930,327
Assessment about ½ actual value.
Tax rate (per $1,000) 1897—
Northside..... $12·00
Southside..... 60·80
Bessemer..... 54·90
Population in 1890 was 24,558
Population 1898 (local est.).36,000
*Issued by Board of Water Works Trustees and not incl'd in city debt.

OPTIONAL.—All bonds are subj. to call.

Pueblo School District No. 1.—John C. Latshaw, Secretary.

LOANS— *When Due.*

REFUNDING BONDS—
5s, g., A&O, $140,000.Oct. 15, 1917
Subject to call 1907.
Bonded debt July 1, '97..$198,000

Floating debt..... $44,168
Total debt July 1, '97.. 242,168
Assessed valuation '96. 6,429,022
Real valuation (est.).. 22,000,000
Population of district 1897.18,000

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—J. M. Meales, Clerk.

County seat is Pueblo.

LOANS— *When Due.*

REFUNDING BONDS—
4½s, J&J, $350,000...Jan. 1, 1917
Subject to call Jan. 1, 1907
Bonded debt Jan. 1, 1898.$350,000
Floating debt.....45,000

Total debt Jan. 1, 1898. $395,000
Tax valuation 1898....13,055,150
Real valuation (est.)....55,000,000
Population in 1890 was.....31,491
Population in 1880 was..... 7,617
Population in 1898 (est.)...50,000

Pueblo County School District No. 20.—Chas. E. Saxton, District Treasurer.

LOANS— *When Due.*

REFUNDING BONDS—
4½s, ..., $138,000.....1917
(Subject to call after 1907.)
Bonded debt Dec. 1, '97..$168,000

Assessed valuation '97.$4,977,783
Assessment ⅓ actual value.
School tax (per $1,000) '97.$10·00
Population in 1897 (est.)...30,000

RIO BLANCO CO.—{E. E. FORDHAM, Clerk & Rec'r. / R. OLDLAND, Treasurer.

County seat is Meeker.

LOANS— *When Due.*

COUNTY BONDS—
7s, A&O, $41,000.....Oct. 1, 1909
Optional ten years from date.

COUNTY WARRANTS—
8s, var., $8,600.....1912
Bonded debt Jan. 1, 1898..$49,600

Floating debt..... $100
Total debt Jan. 1, 1898.... 49,700
Tax valuation 1898.....771,044
Assessment is ⅔ actual value.
Total tax (per $1,000)'97...$34·00
Population in 1890 was.....1,200
Popula ion in 1897 (est.).....1,500

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

SAGUACHE CO.—W. A. Lockett, Treasurer.

County seat is Saguache.

LOANS— *When Due.*

COURT HOUSE AND FUNDING—
7s, J&D, $36,000.....1904
Subject to call.
Total debt Feb. 1, 1899.. $36,000
Sinking fund..... 2,500

Tax valuation 1898.....$1,945,058
Assessment about ⅗ actual value.
State & Co.tax (per M.) '98..$22·10
Population in 1890 was.....3,313
Population in 1899 est.).....3,500

INTEREST is payable by Kountze Brothers, New York City.

SALIDA.—{S. M. JACKSON, Mayor. / E. W. HIVELY, Treasurer.

Salida is in Chaffee County.

Bonded debt Feb. 10, '99..$53,000
Floating debt..... 18,392
Total debt Feb. 10, 1899.. 71,392

Assessed valuation 1898.$588,449
Population in 1890 was.....2,586
Population in 1899 (est.)....4,000

SAN JUAN CO.—Ollie Lockhart, Clerk.

County seat is Silverton.

LOANS— *When due.*

FUNDING BONDS—
8s, ..., $1,700.....Feb. 1, 1904
8s, ..., 2,500.....Jan. 6, 1911
8s, ..., 41,800.....Feb. 1, 1912
8s, ..., 17,700.....May 1, 1913

SCHOOL BONDS—
8s, ..., $9,000.....July 1, 1899

REFUNDING BONDS—
6s, J&J, $97,000.....Jan., 1919
Subject to call after Jan., 1909.
Total debt Jan. 1, 1899..$169,700
Cash in treasury..... 20,000
Net debt Jan. 1, 1899.... 149,000
Tax valuation 1898.....1,365,387
Total tax rate (per M.), '98.$46·00
Population in 1890 was.....1,572
Population in 1899 (est.)....3,500

SAN MIGUEL CO.—H. L. Servis, Clerk.

County seat is Telluride. All bonds issued by this county are exempt from taxation.

LOANS— *When Due.*

FUNDING BONDS—
7s, J&J, $62,800.....1906
Subject to call.

JUDGMENT BONDS—
8s, Var., $54,400.....1912

SCHOOL BONDS—
7s, ... $29,500.....1912
Bonded debt Jan. 1, '99.. $117,200

School dist. bonds (add.). $29,500
Floating debt..... 954
Total debt..... 147,654
Cash on hand..... 27,783
Net debt Jan. 1, 1899.... 119,871
Tax valuation 1898.....1,312,586
State & Co. tax (per M) '97.$41·00
Population in 1890 was.....2,909

INTEREST on the bonds of this county is paid in New York or at the County Treasurer's office in Telluride, Col.

SOUTH DENVER—Annexed to Denver February 7, 1894. See Denver.

TRINIDAD.—{F. R. WOOD, Mayor. / B. B. SIPE, Treasurer.

Trinidad is situated in Las Animas County.

LOANS— *When Due.*

BRIDGES & STREETS—
7s, J&J, $30,000.....July 10, 1903

FUNDING BONDS—
6s, M&S, $35,000.....Sept. 1, 1905
6s, M&N, 18,000 ....May 1, 1907

WATER-WORKS BONDS—
5s, A&O, $323,000....Apr. 1, 1912
Subject to call after 1907.

SCHOOL BONDS—
7s, 6s, 5s, $84,000.....
Total debt Jan. 1, 1899..$406,000
School bonds (add't'l).... 84,000
Tax valuation 1898.....1,602,668
Assessment is ¼ actual cost.
Total tax (per $1,000) 1898.$54·43
Population in 1890 was.....5,523
Population in 1898 (est.)....8,200

INTEREST on the water-works bonds is payable at the First Nat. Bank, New York City, and at the City Treasurer's office; on all other bonds at Chemical National Bank, New York.

State of Utah.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850
Admitted as a State - - - - - - - Jan. 4, 1896
Total area of State (square miles) - - - - - 84,970
State Capital - - - - - - - Salt Lake City
Governor (term expires 1st Monday Jan , 1901) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1901) J. T. Hammond
Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Building bonds.....	5	J & J	July 1, 1910	*$300,000
Subject to call after July 1, 1900				
Refunding bonds.....1898	3½	M & S	Sept. 1, 1918	150,000
State bonds, 1896 (gold).....	4	J & J	July 1, 1916	*200,000
Territorial bonds.....1892	5	J & J	July 1, 1912	*250,000

* This loan non-taxable.

PAR VALUE.—Bonds are in pieces of $1,000 each.

INTEREST on the bonds of 1892 is payable in Salt Lake City, or at the office of Wells, Fargo & Co., New York; on the bonds of 1896 and 1898 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to $200,000 over and above the Territorial indebtedness assumed by the State, except "to repel invasion, suppress insurrection, or to defend the State in war."

BONDED DEBT on Feb. 1, 1899, was $900,000.

TAX VALUATION.—In 1898 the total assessed valuation was $100,241,331; in 1897 it was $102,437,183; in 1896 it was $107,291,048. The real value is estimated at $250,000,000. The State tax rate (per $1,000) in 1897 was $4·50.

POPULATION.—The population of Utah has been as follows in the years named.

1897	250,000	1880	143,963	1860	40,273
1890	207,905	1870	86,786	1850	11,380

Cities, Counties and Towns in the STATE OF UTAH.

CACHE COUNTY.—

County seat is Logan.

LOANS— *When Due.*

FUNDING & IMPROVEM'T (gold)—
5s, F&A, $25,000.....Aug. 1, 1912
Subject to call Aug. 1, 1902
Interest payable in New York.
Bonded debt Feb. 1, 1898 $60,000
County has no floating debt.
Sinking fund..... $3,652

Net debt Feb. 1, 1898.... $56,347
Tax valuation, real 4,351,854
Tax valuation, personal. 828,601
Total valuation 1897....5,180,455
Assessment about ¾ actual value.
Total tax (per $1,000) '96...$14·75
Population in 1890 was.....15,500
Population in 1897 (est.)...18,500

LOGAN.—{ANTHON ANDERSON, Mayor. / JOS. QUINNEY, Auditor.

This city is in Cache County.

LOANS— *When Due.*

LIQUIDATION BONDS—
5s, Jan. 31, $40,000..Jan. 31, 1907

WATER WORKS—
5s, J&D, $40,000 ....Dec. 31, 1912
Total debt Jan, 1, 1898....$85,000

Tax valuation '98 (abt.)$1,891,675
Assessment is ⅔ of actual value.
City tax rate (per $1,000),'98 $5·50
Population 1897 about..... 6,000
Population in 1890 was.....4,565

OGDEN.—{JOHN A. BOYLE, Mayor. / E. H. ANDERSON, Recorder.

This city is in Weber County.

LOANS— *When Due.*

SEWER BONDS—
6s, ... $4,000.....Feb. 1. 1902
(Payable $2,000 yearly.)
5s, ... $50,000....March 1, 1910
(Subject to call after 1900.)

GENERAL IMPROVEMENT—
6s, ... $100,000. .June 1, 1911
(Subject to call after 1901.)
6s, ... 50,000.....Feb. 1, 1912
5s, ... 50,000.....April 1, 1912
5s, ... 50,000.....Dec. 1, 1912
5s, semi-an., 100,000..May 1, 1913

LOANS— *When Due.*
REFUNDING BONDS—
4½s, F&A, $100,000.Aug. 15, 1918
Optional after 1908.
Bonded debt Feb. 1, '99...$504,000
Floating debt..... 49,886
Total debt..... 553,886

Sinking Fund $31,408
Net debt Feb. 6, 1899.....522,478
Tax valuation 1898.....7,915,219
City tax rate (per $1,000) ...$9·00
Total tax (per $1,000), '98..$30·50
Population in 1890 was.....14,889
Population in 1898 (est.)...20,000

PROVO.—This city is the county seat of Utah County.

LOANS— *When Due.*
WATER BONDS—
6s, M&N, $116,000, g., Oct. 1, 1911
Subject to call Oct. 1, 1901
Total debt Jan. 1, 1899...$116,000

Tax valuation 1897 ....$1,832,540
Assessment same as cash value.
Total tax (per $1,000) 1896..$24·00
Population in 1890 was.....5,159
Population in 1897 (est) 6,000

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST is payable in *gold* at the Chemical National Bank, New York, or at the First National Bank of Provo.

SALT LAKE CITY.—{JOHN CLARK, Mayor. GEO. SWAN, Auditor.

This city is situated in Salt Lake County

LOANS— *When Due.*
CITY BONDS—1888 1891—
5s, Jan., $500,000...Jan. 1, 1911
Subject to call after Jan. 1, 1901
5s, July, $200,000 July 1, 1911
Subject to call after July 1, 1901
GENERAL FUND—
5g., M&N, $800,000...May 1, 1914

LOANS— *When Due.*
PUBLIC IMPROVEMENT, 1892—
5s, J&J, $548,000.....July 1, 1912
Subject to call after July 1, 1902
REFUNDING BONDS—
4s, M&S, $500,000 ..Sept. 1, 1918
Total debt Mar. 20,'99..$2,548,000
Water debt (included).. 548,000

INTEREST on the bonds due in 1918 is payable at Wells, Fargo & Co., New York City, or in Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Traders' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Republic, New York, and by McCormick & Co., Salt Lake City.

TAX FREE.—All bonds of this city are exempt from taxation.

AVAILABLE ASSETS.—City lands and water works are valued at $3,500,000. The annual income from the water works is $75,000

DEBT LIMITATION.—The debt of this city is limited by a special Act of Congress, approved in 1894, to 6 per cent of assessed valuation.

EQUALIZED VALUATION in 1898 was $31,871,157; in 1892 it was $51,028,650; in 1889 it was $16,611,752. The assessed valuation in 1898 was $31,901,157. and is about 60 per cent of the actual value. City tax proper (per $1,000), $7·00; total tax rate (per $1,000), 1898, was $27 30.

POPULATION.—The population in 1890 was 44,843; in 1880 was 20,768; in 1895 was 48,076; in 1898 (est.) 77,481.

SALT LAKE CO.—Salt Lake City is the county seat.

LOANS— *When Due.*
COUNTY BONDS—
5s, ..., $350,000..1906 to 1916
FUNDING BONDS—
5s, J&J. $120,000..July 1, 1917
Subject to call after 1907.

Bonded debt Jan. 1, '99. $350,000
Floating debt 70,797
Total debt Jan. 1, 1899....420,797
Tax valuation 1898....36,058,094
Total tax (per $1,000) '98..$27·30
Population in 1890 was.....58,457

WEBER CO.—C. R. HOLLINGSWORTH, Auditor.

County seat is Ogden.

LOANS— *When Due.*
IMPROVEMENT AND FUNDING—
5s, J&J, $150,000....June 14, 1912
Subject to call after June 14, 1902
Bonded debt Jan. 1,1899..$150,000
Floating debt..... 40,000
Total debt..... 190,000
Cash on hand..... 42,000

Net debt Jan. 1, 1899....$148,000
Tax valuation, real.... 4,906,309
Tax valuation, pers'l. 5,899,454
Total valuation 1898. 10,805,763
Assessment ½ to ⅗ actual value.
State & Co. tax (per M.) '97.$14·00
Population 1890 was.....22,723
Population 1899 (est.).....30,000

INTEREST is payable at the County Treasury or at the Chemical National Bank, New York City.

Territory of New Mexico

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Sept. 9, 1850) -	Dec. 13, 1850
Total area of Territory (square miles) - - -	122,580
Territorial Capital - - - - - - -	Santa Fe
Governor (term expires June 7, 1901) - -	Miguel A. Otero
Secretary (term expires June 7, 1901) -	George H. Wallace
Treasurer - - - - - - - -	Samuel Eldodt

Legislature meets biennially in odd years the third Monday of January, and sessions are limited to 60 days.

REFUNDING BILL.—In 1899 a general refunding bill, applicable alike to the Territory and the counties and municipalities therein, passed the Legislature—see CHRONICLE of March 18 and 25, 1899.

The bonded debt at present is as follows:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Capitol building bonds.....	7	M & S	1904 & 1905	$200,000
Capitol contingent bonds.....	6	J & J	Apr. 1, 1902	50,000
Capitol rebuilding bonds.....	5	M & N	M & N 1925	75,000
$25,000 due May 1 and $50,000 due Nov. 1, 1925, subject to call after 1915.				
Casual deficit bonds.....	5	J & J	May 1, 1923	101,800
Subject to call May 1, 1903.				
Current expense bonds of '87.	6	ann'lly	1907 & 1908	150,000
Subject to call in 1897 and 1898.				
Insane Asylum, 1891.....	6	J & J	Oct. 1, 1921	25,000
Subject to call after Oct. 1, 1911.				
do do 1895.....	5	.....	Jan. 1, 1925	30,000
Subject to call after 1915.				
Military Institute bonds.....	5	J & J	July 1, 1925	15,000
Subject to call after 1905				
Normal School bonds, 1897...	5	.....	1927	10,000
Subject to call after 1917.				
Penitent'ry refund'g bonds.'94	6	M & S	1924-1925	81,000
Subject to call after July 1, 1914-'15.				
Provisional debt bonds.....	6	M & S	1919	200,000
Subject to call after 1909.				
Refunding bonds.....	6	J & J	July 1. 1923	104,000
Subject to call July 1, 1913				
Territorial Institution bonds.	5	J & J	July 1, 1925	35,000
Subject to call after 1905.				

INTEREST on the Military Institute fives is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on September 1, 1898, was $1,066,800. In addition to the bonded debt there are outstanding about $600,000 of old militia warrants.

ASSESSED VALUATION.—The assessed valuation (about ⅓ cash value) in 1898 was $38,808,040 and the tax rate $10·50.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named:

1890.....	153,593	1870.....	91,874	1850.....	61,547
1880.....	119,565	1860.....	*87,034		

* Not including population of Arizona Terr., then forming part of New Mex., but subsequently detached and organized as a separate Territory.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF NEW MEXICO.

BERNALILLO CO.—JAS. A. SUMMERS, Probate Clerk.

County seat is Albuquerque.

LOANS—		Amt. Out'g.
6s, Funding bonds,	1884.	$22,500
6s, do	1889.	38,000
5 9-10s, do	1891.	17,000
6s, do	1895.	64,900
6s, do	1897.	50,100
7s, Court-house,	1885.	78,000

6s, Cur'nt expenses, 1889.$40,000
6s, do 1892. 7,000
6s, Bridge bonds, 1892 30,000
Bonded debt Mar. 1, 1899 347,500
Tax valuation 1898.....5,719,261
State & Co. tax (per M.) '98 $26·35
Population in 1890 was.....20,913

COLFAX CO.—JAMES CORRY, Treasurer.

Springer is the county seat. On account of some legal complications, bonds below had not actually been issued at latest date.

LOANS— *When Due.*
6s, J&J, $16,000.....July 1, 1927
Subject to call after 1907.

Total debt Sept. 1, 1898. $54,400
Tax valuation 1898 abt. 2,818,050
Population in 1890 was.....7,974

DONA ANA CO.—County seat is Las Cruces. A portion of this county has been taken to help form Otero county.

LOANS— *When Due.*
COUNTY BONDS—
–s, ...$73,400.....
Floating debt (last returns).$2,358

Sinking fund..... $33,254
Tax valuation 1898.... 2,399,784
Population in 1890 was.....9,191
Population in 1880 was.....7,612

EAST LAS VEGAS.—This town is in San Miguel Co.

LOANS— *When Due.*
FUNDING BONDS—
6s, J&J, $10,000.....Jan. 2, 1925
Subject to call after Jan. 2, 1905
City hall bonds.....$17,000

School house bonds..... $15,000
Total debt Jan., 1895.... 42,000
Tax valuation 1894.....1,399,681
Estimated actual valu'n.3,000,000
Population in 1894 (est.).....3,000

INTEREST on the funding bonds is payable at the Chemical National Bank, New York.

GRANT CO.—J. L. BURNSIDE, Treasurer.

County seat is Silver City.

LOANS— *When Due.*
CURRENT EXPENSES—
6s, J&J, $27,000 .....July 1, 1919
Subject to call after July 1, 1899
FUNDING BONDS—
6s, Jan., $18,500.....Jan. 1, 1900
Subject to call at any time.
6s, J&J, $82,500.....July 1, 1919
Subject to call after July 1, 1899
RAILROAD BONDS—
7s, J&J, $17,000.....July 1, 1903
7s, J&J, 20,000.....July 1, 1904

R.R. BONDS—(Con.)—
7s, J&J, $20,000.....July 1, 1905
REFUNDING BONDS—
6s, J&J, $33,000.....July 1, 1919
Subject to call after July 1, 1899
Bonded debt Jan. 1, '99..$218,000
Floating debt (about).... 30,000
Total debt Jan. 1,'99 (abt.) 248,000
Tax valuation 1898.... 3,770,372
Assessment about ⅓ actual value.
State & Co. tax (per M.) '98.$29·00
Population in 1890 was.....9,657

In addition to above tax rate is a Silver City tax of $16 per $1,000.

LAS VEGAS.—{H. G COORS, Mayor. CHAS. TAMME, Clerk.

County seat of San Miguel County.

LOANS— *When Due.*
FUNDING BONDS—
..s, ..., $24,946....Aug. 2, 1917
Subject to call after 10 years.
SCHOOL HOUSE BONDS.
7s, J&J, $15,000.....July 1, 1905
Subject to call after 10 years.

INTEREST is payable in New York City.

CITY HALL BONDS.
6s, J&J, $7,000 .....July 1, 1921
Subject to call after 10 years.
..s, ..., $10,000 ... July 1, 1922
Total debt Sept. 1, 1898. $56,946
Tax valuation in 1898...1,665,378
City tax (per $1,000) '98...$10 00
School tax (per $1,000) '98. 5·00
Population in 1890 was.....2,385
Population in 1895 (est.).....5,000

MORA CO.—SIMON VORENBURG, Treasurer.

County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

LOANS— *When Due.*
COURT HOUSE BONDS.—
6s, J&J, $70,000.....July 1, 1919
Subject to call after 10 years.
FUNDING BONDS—
6s, ..., $8,000.....Aug. 1, 1917

Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.
Total debt Feb. 1,'98, abt. $78,000
Tax valuation 1898. 1,016,120
Total tax (per $1,000)'95 29·75
Population in 1890 was.....10,618

SAN MIGUEL CO.—County seat is Las Vegas. Coupons of this county's bonds issued under the Territorial Funding Act of 1889 are reported to be in default.

Total debt (last returns).$362,088
Tax valuation 1898.... 4,063,932

Population in 1890 was.....24,204
Population in 1880 was.....20,638

SANTA FE CO.—{H. B. CARTWRIGHT, Treasurer. A. ROMERO, Clerk.

County seat is Santa Fe.

Bonded debt Jan. 1, 1898.$678,316
Floating debt 9,663
Total debt Jan. 1, 1898.. 687,979

Tax valuation 1898....$1,713,955
Population in 1890 was.....13,562

SOCORRO CO.—ABRAN ABEYTA, Treasurer.

County seat is Socorro. A portion of this county has been taken to help form Otero County.

LOANS— *When Due.*
CURRENT EXPENSE BONDS:
6s, J&J, $6,000.....July 1, 1919
Subject to call after July 1, 1899
FUNDING BONDS:
6s, Jan. $103,500.....Jan. 1. 1904
Subject to call at any time.

FUNDING BONDS—(Continued.)
6s, J&J, $48,700.....July 1, 1919
Subject to call after July 1, 1899
Total debt Jan. 1. 1897.. $158,200
Sinking fund assets..... $5,700
Tax valuation 1898.....4,455,044
Population in 1890 was.....6,595

INTEREST is payable in New York City

VALENCIA COUNTY.—County seat is Las Lunas.

Bonded debt Jan. 1, '98. $97,300
County has no floating debt.
Sinking fund..... 5,000
Net debt Jan. 1, 1898... 92,300
Tax valuation 1898.... 2,186,509
Assessment about 35 p. c. actual.
Total tax (per $1,000) '96..$36·75
Population in 1890 was.....13,876
Population in 1880 was.....13,095
Population 1897 (est).....15,200

Arizona Territory.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Feb. 24, 1863) - Feb. 24, 1863
Total area of Territory (square miles) - - 113,020
Territorial Capital - - - - - - - - Phœnix
Governor (term expires Apri 21, 1901) - - N. O. Murphy.
Secretary - - - - - - - - - Chas. H. Akers
Treasurer - - - - - - - - - T. W. Pemberton

Legislature meets biennially in odd years the third Monday in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to fund all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it will be replaced by a five per cent loan.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Capitol Building bonds...1898	5	Semi-an.	June, 1948	$100,000
Subject to call after 1918.				
Funding Bonds.... 1888	6	Jan.	Jan. 15, 1912	150,000
do do 1892	5	J&J	July 15, 1942	2,000,000
Subject to call after July 15, 1912.				
do do 1896	5	....	Jan. 15, 1946	269,000
Gila Bridge bonds.....1885	8	May	May 15, 1900	15,000
Insane Asylum bonds.....1885	7	Jan.	July 1, 1905	90,000
Subject to call July 1, 1895.				
University bonds.....1887	7	Jan.	Jan. 1, 1907	15,000
Subject to call July 1, 1897.				
Wagon road and bridge...1885	8	Nov.	Nov. 1, 1900	12,000
World's Fair bonds.....1892	5	July	July 1, 1912	30,000

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.

TOTAL DEBT, ETC.—The total debt Jan. 1, 1899, was $2,935 113, including a floating debt of $255,113; deduct amount of county, city and school district indebtedness, $1,634,028; net Territorial debt $1,301,085; cash in general fund Jan. 1, 1899, $161,950.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1898 was $31,473,359; in 1897 it was $30,613,702, and tax rate $7·20. Actual value 1896 (official estimate), exclusive of mines, was $64,000,000.

POPULATION OF TERRITORY.—Population of Arizona has been as follows in the years mentioned:

1896 (est.)...87,500 1890.59,620 1880.40,440 1870.9,658 1860.*6,482

* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

APACHE COUNTY.—J. T. PATTERSON, Cl'k.

This county has been divided and Navajo County has been formed from a part of its territory. The indebtedness set apart for Navajo County is deducted below in reporting the net debt of Apache County. The reduction in population and assessed valuation figures after 1895 are of course explained by the foregoing.

County seat is St. John's.

LOANS— When Due.
FUNDING BONDS—
7g, July 15, $50,000g....1899-1907
($10,000 due yearly on July 15.)
TERRITORIAL BONDS (funding)—
5g, J&J, $43,439g.....Jan. 1, 1913
Bonded debt Jan. 1, 1899.$123,439

Navajo Co. debt..... $63,000
Net debt Jan. 1, 1899.... 60,439
Tax valuation 1898.....1,066,620
Assessment is ½ actual value.
Total tax (per $1,000) '98..$35·00
Population 1899 about.....2,500
Population in 1890 was.....4,281

INTEREST on $53,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining $27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phœnix, Ariz. Both interest and principal payable in gold.

TAX FREE.—All bonds of this county are exempt from taxation.

COCHISE CO.—A. WENTWORTH, Treasurer.

County seat is Tombstone.

LOANS— When Due.
COUNTY BONDS—
7s, Jan. 15, $93,930..Jan. 15, 1900
($7,070 yearly to Jan. 15, 1906.)
7s, Jan. 15, $68,000..1899 to 1908
($4,760 yearly.)
Interest payable in Tombstone.

Bonded debt Mar. 1, '98...$169,000
All bonds are exempt from taxa'n.
Tax valuation 1898.....$2,764,800
Assessm'nt is about ⅖ actual value.
Total tax per $1,000 1897..$42·20
Population in 1890 was.....6,938
Population in 1897 (est.)...10,000

COCONINO CO.—D. M. FRANCIS, Treasurer.

County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS— When Due.
TERRITORIAL BONDS (refunding)
5s, J&J, $159,000...Jan. 15, 1943
Subject to call Jan. 15, 1914.
COURT HOUSE BONDS—
5s, J&J, $15,000....July 28, 1904
Interest payable in N. Y. City.

Total debt Apr. 1, 1898.. $174,000
Tax valuation, real.....1,232,153
Tax valuation, personal..1,010,648
Total valuation 1897....2,242,801
Total valuation 1898.... 2,038,032
Assessment about ½ actual value.
Total tax (per $1,000) '97..$31·00

TAX FREE.—All of the county's bonds are exempt from taxation.

GRAHAM CO.—B. B. ADAMS, Treasurer.

County seat is Solomonsville.

Bonded debt Jan. 1, '99..$147,000
Tax valuation 1898.....2,138,693
State & co. tax (per M.) 98...$4·00
Population in 1890 was.....5,670
Population 1898 about.....12,000

MARICOPA CO.—LEE GRAY, Clk. B'd of Sup'r.

County seat is Phœnix. On Jan. 1, 1897, Maricopa County owned property valued at $203,400 and had $108,180 cash in the treasury.

LOANS— When Due.
ASYLUM & ROAD BONDS—
7s, Jan. 2, 3,500.May 21, 1900
7s, ..., 3,000.Nov. 4, 1900
M. & P. RR. BONDS—
7s, ..., $2,000.....Apr. 2, 1915
SCHOOL DIST. BONDS—
7s, ..., $8,000.....Sept. 3, 1899
7s, var., 52,500 ...1912 to 1918
6s, ..., 31,500.....1913
6s, ..., 30,000.....1917
Subject to call after 1907.

REFUNDING BONDS—
7s, Jan. 15, $15,000..Dec. 3, 1903
5s, ..., 267,636..July 15, 1942
Bonded debt Jan. 1, '99..$291,136
School debt (additional).. 122,000
Floating debt..... 13,777
Total debt Jan. 1, 1899....426,914
Tax valuation 1898.....8,948,043
State and co. tax (per $1,000) $22·10
Population in 1890 was....10,929
Population in 1897 (est.) 15,000

INTEREST on the refunding bonds is payable at San Francisco; on others at Phœnix, Ariz.

MOHAVE CO.—HARVEY HUBBS, Treasurer.

County seat is Kingman.

LOANS— When Due.
COUNTY BONDS—
5s, J&J, $105,363.....June, 1940
Interest is payable at Phœnix.
Total debt Jan. 1, 1899. $105,363

Total valuation 1898..$1,282,003
Total tax (per $1,000) '98..$29·50
Population in 1890 was.....1,444
Population in 1880 was.....1,190
Population in 1897 (est.)....2,000

PHŒNIX.—{C. J. DYER, Mayor. {I. M. CHRISTY, Treasurer.

Phœnix is the county seat of Maricopa County.

LOANS— When Due.
CITY HALL AND FIRE DEP. BONDS—
7s, June 20, $15,000..June 20, 1917
6s, J&D, 15,000..June 1, 1919
R FUNDING BONDS—
5s. g., $10,000.... 1913
Optional $2,000 yearly after 1908.

WARRANT FUNDING BONDS—
5s, g, $39,500 (1898).....1928
Optional $3, 50 yearly after 1918.
Total debt Mar. 1, 1899. 79,500
Tax valuation 1898.....3,693,503
Assessment about ¾ actual value.
Total tax (per $1,000)..... $34·00
Population in 1890 was.....3,152
Population in 1897 (est.).. 12,000

TAX FREE.—Bonds of this city are exempt from taxation.

PIMA CO.—H. A. DRACHMAN, Treasurer.

County seat is Tucson. Railroad-aid bonds of this county were declared illegal by the Territorial Supreme Court, but this decision was recently reversed by the United States Supreme Court, which remanded the case for further proceedings.

LOANS— When Due.
REDEMPTION BONDS—
7s, Jan., $22,000..June 30, 1901
7s, Jan., 125,000..June 30, 1902-6
($25,000 due yearly.)
7s are subject to call.
TERRITORIAL FUNDING BONDS—
5s, J&J, $210,240.....1942

Bonded debt Jan. 1, '99.. $357,240
Tax valuation, real.....2,411,810
Tax valuation, personal.1,376,197
Total valuation 1898....3,788,007
Assessment abt. 7-10 actual value.
State & co. tax (per M.) '98..$25·50
Population 1890 was.....12,673
Population 1899 (est).....22,000

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phœnix, Ariz.

PINAL CO.—P. R. BRADY, Jr., Treasurer.

County seat is Florence.

Total debt Jan. 1, 1899.. $146,508
Tax valuation, 1898 1,591,45
State & co. tax (per M.), '98, $33·00
Population in 1880 was.....3,044
Population in 1890 was.....4,251

PRESCOTT.—T. L. SHULTZ, Recorder.

Prescott is situated in Yavapai County.

LOANS— When Due.
CITY HALL AND WATER-WORKS—
5s, J&J, $88,000.....1943-4-5
Interest payable at New York.
WATER AND SEWER BONDS 1898—
5s, g., $150,000 1948

Total debt Apr. 1, 1898....$88,000
Tax valuation 1897.....1,194,175
Assessment about ½ actual value.
City tax per ($1,000).....$7·50
Population in 1890 was.....1,759
Population in 1897 (est.)....4,000

TOMBSTONE.—W. A. HARWOOD, City Clerk.

County seat of Cochise County.

Total debt Jan. 1, 1899.. $13,812
Tax valuation, real..... 52,781
Tax valuation, personal.. 57,522
Total valuation 1898..... 110,303
Assessment abt. 15% actual value
Total tax (per $1,000) 1898.$10·00
Population in 1890 was.....1,875
Population in 1898 (est)..... 800

TUCSON.—{G. A. HOFF, Mayor. {C. T. CONNELL, Recorder.

County seat of Pima County.

LOANS— When Due.
CITY HALL, JAIL, ETC., BONDS—
5g., J&J, $16,000, g.....1943
Optional after 1903.
FUNDING FLOATING DEBT—
8g., J&D, $12,000, g..June 1, 1903
Interest is payable at Tucson and Phœnix.

Total debt Jan. 1, 1899.. $28,000
Total valuation 1898....1,663,932
About ½ actual value.
City tax (per $1,000) '98..... 10·00
Population in 1890 was.....5,150
Population in 1898 (est.).. 10,000
Bonds are all tax exempt.

YAVAPAI CO.—J. H. ROBINSON, Clerk Board of Supervisors.—County seat is Prescott. The county owns property valued Jan. 1, 1898, at $113,000.

LOANS When Due.
REDEMPTION BONDS—
7s, $143,000.....Jan. 1, 1908
TERRITORIAL BONDS—
5s, $52,163..... .....
Bonded debt Jan. 1, 1898.$195,163
Floating debt..... 71,991

Total debt Jan. 1, 1898.. $267,154
Cash in treasury & funds 71,167
Assessed valuation 1898.3,908,646
Total tax (per $1,000) '97....34·00
Population in 1890 was.... 8,685
Population in 1898 (est.)...16,000

YUMA COUNTY.—CHAS. H. RÜSE, Treasurer.

County seat is Yuma.

LOANS— When Due.
COUNTY BONDS, '87 & '93—
7s, g., Jan, 1, $58,500..... ....
5s, g., J&J, 88,770..... ....
SCHOOL BONDS—
7s, g., Oct. 1 $4,000..... ....
7s, g., Jan. 1, 1,500..... 1910

Bonded debt, Feb. 1, '98..$147,270
School debt (additional).. 5,500
Total valuation 1897.....1,071,444
Assessment abt. 40% actual value.
Tax rate (per $1,000).....$47·00
Population in 1890 was.....2,671
Population in 1898 (est.).... 3,500

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phœnix, and on the school bonds at Yuma.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA—State, Cities, &c.....Pages 146 to 150
OREGON—State, Cities, &c.....Pages 150 to 151
WASHINGTON—State, Cities, &c.....Pages 151 to 154
NEVADA—State, Cities, &c.....Pages 154 to 155

State of California.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
Total area of State (square miles) - - - - - 158,360
State Capital - - - - - - - - Sacramento
Governor (term ex. 1st Mon. after Jan.1,1903), Henry T. Gage
Sec. of State (term ex. 1st Mon. aft. Jan. 1, 1903), C. F. Curry
Treasurer (term ex. 1st Mon. aft. Jan.1,1903), Truman Reeves
Comptroller (term ex. 1st Mon. aft. Jan. 1, 1903), E. P. Colgan
Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 142.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funded debt bonds, 1873, g...	6	J & J	.....	$2,277,500
Depot bonds, 1893.....	4	J & J	Jan. 1. 1912	600,000
Civil bonds of 1857.....	Interest ceased.			3,500
Do 1860.....	do	do		500

PAR VALUE OF BONDS.—The bonds are for $100, $500 and $1,000.

INTEREST is payable at the office of the Treasurer in Sacramento.

TOTAL DEBT.—The total bonded debt of the State on July 1, 1898, was $2,281,500. The $600,000 of Depot bonds, being in the nature of a loan to the Harbor Commissioners, are not included in the total indebtedness of the State; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners; $200,000 of this issue is held by the State in trust for the State School Fund.

Of the interest bearing debt $2,277,500 was held (July 1, '98) as follows:

In trust for the State School Fund (bonds).....$1,526,500
In trust for the University Fund (bonds)..... 751,000

ASSESSED VALUATION.—The following statement shows the total assessed valuation and the tax rate (per $1,000) for the years indicated.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1898....	$1 132,230,221	$4·88	1886....	$816,446,700	$5·60
1897....	1,089,273,316	5·10	1885....	859,512,384	5·44
1896....	1,266,593,065	4·29	1880....	666,399,985	6·40
1895....	1,133,282,013	6·85	1875....	618,083,315	6·05
1894....	1,205,918,403	4·93	1870....	277,538,134	8·65
1891....	1,239,647,068	4·46	1865....	183,534,312	11·15
1890....	1,101,137,290	5·80	1860....	148,193,540	6·00
1889....	1,111,950,979	7·22	1855....	103,887,193	6·00
1888....	1,107,952,700	5·04	1850....	57,670,689	5·00
1887....	956,740,805	6·08			

DEBT LIMITATION.—Municipal indebtedness as well as State debt is carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 146.

POPULATION OF STATE.—The population of California has been as follows in the years named.

1890	1,208,130	1870.....	560,247	1850.....	92,597
1880	864,694	1860.....	379,994		

In 1860-70 the case was 180,253, or 47·44 per cent; in 1870-80 304,447, or 54·34 per cent; and in 1880-90 343,436, or 39·72 per cent. The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate *including* special road tax.

ALAMEDA.—

This city is in Alameda County.

LOANS— *When Due.*
CITY HALL—
5s, March, $15,000...1899 to 1910 ($1,250 due yearly.)
ELECTRIC LIGHT PLANT—
5s, March, $15,000...1899 to 1910 ($1,250 due yearly.)
FIRE DEPARTMENT—
5s, March, $21,000...1899 to 1910 ($1,750 due yearly.)
SCHOOL—
5s, March, $30,000...1899 to 1910 ($2,500 due yearly.)

SEWER—
5s, F&A, $39,000.....February 1 ($6,000 due Feb. 1 of each odd year)
Interest is payable in Alameda.
Tot. debt (last returns) $175,750
Sinking fund..... 4,000
Net debt (last returns) 171,750
Total valuation 1898. 12,390,537
Assessment about ⅔ actual value.
State & Co. tax (per $1,000).$10·00
City tax (per $1,000)..... 9·50
Population in 1890 was.....11,165
Population 1894 (local est.) 14,500

TAX FREE.—Bonds of this city are exempt from taxation.

ALAMEDA CO.—F. C. JORDAN, Clerk.

County seat is Oakland.

Floating debt..... $28,669
Total debt July 1, '98... 28,669
Tax valuation, real.....74,915,401
Tax valuation, person'l. 8,981,893
Tax valuation, RRs..... 1,897,293
Total valuation 1898..$95,795,217
Assessment is ⅔ actual value.
State & co. tax (per M.) '98.$15·30
Population in 1890 was.... 93,864
Population in 1898 (est.)..118,000

ALESSANDRO IRRIGATION DISTRICT.

—This district is in San Bernardino and San Diego counties. Bonds of the district are in litigation. The Superior Court of Riverside County has declared the bonds illegal, and the case will be appealed to the State Supreme Court for final action.

Bonded debt April 1,'99..$765,000 | Tax valuation 1898....$2,000,000

ALPINE CO.—FRANK SMITH, Clerk.

County seat is Markleeville. County has no bonded debt.

Floating debt Aug. 1,'98..$17,437
Assessed valuation, real..227,667
Assessed valuation, per'l. 30,045
Total valuation 1898....$257,192
Total tax (per $1,000) '98. $22·50
Population in 1890 was.....667

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.

LOANS— *When Due.*
SCHOOL BONDS—
5s, g. Ann., $32,500..1900 to 1912
$2,500 payable yearly on Jan. 2.
Electric-light bonds.....$15,000
Sewer bonds..... 19,800

Bonded debt Feb. 1, '99. $67,300
Tax valuation 1898.....8,418,720
City tax (per $1,000) '98....$10·00
Total tax (per $1,000) 1898. 21·30
Population in 1890..... 5,101
Population in 1899 (est.)...14,500

BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $38,000..... 1911
Subject to call at any time.
Bonded debt Feb. 1, '99 $38,000
Floating debt..... 8,209
Total debt Feb. 1, '99... 46,209
Sinking fund..... 2,448

Net debt Feb. 1, 1899... $43,761
Tax valuation, real.....11,861,205
Tax valuat'n, personal.. 1,593,660
Tax valuation, RR.'s.... 858,287
Total valuation 1898.. 14,313,152
Assessment about 90 p.c. act. val.
State & Co. tax (per M.) '98..$16·50
City tax (per $1,000) '98.... 10·00
Population in 1890 was.....17,939

COLTON.—Colton is in San Bernardino County.

LOANS— *When Due.*
CITY HALL BONDS—
7s, Jan., $7,800, g.....1910

ELECTRIC-LIGHT BONDS—
6s, J&J, $5,850..... 1897 1936
Part payable yearly.

LOANS— When Due.
WATER BONDS—
6, g., J&J, $60,800, g....1897-1935
Part payable yearly.
6s, ...; 20,000.....1899 to 1939
Part payable yearly.
Interest payable at city treasury.

Total debt Feb. 1, 1897.. $74,450
Water debt (included)... 60,800
Tax valuation 1896..... 600,000
Assessment about ⅓ actual value.
Total tax (per $1,000).....$25·00
Population in 1890 was.....1,315
Population in 1897 (est'd)....2,000

EL DORADO CO.—A. S. BOSQUIT, Clerk.

County seat is Placerville.

LOANS— When Due
COUNTY BONDS—
5s, J&D, $86,000, g..June 1, 1907
Subject to call.
Total debt Jan. 1, '99.... $86,000
Tax valuation, real.....3,098,255
Tax valuation, personal. 579,590

Tax valuation, railroads. $245,827
Total valuation 1898....3,923,672
State tax (per $1,000) '98....$4·80
County tax (per $1,000) '98..18·60
Population in 1890 was..... 9,232
Population in 1880 was.....10,683
Population in 1899 (est.)...14,000

ELSINORE.—J. T. KUHNS, Treasurer. L. B. PECK, Clerk.

This city is in Riverside County.

LOANS— When Due.
WATER LOAN—
6s, J&J, $19,500.....1899-1937
($500 yearly on July 1.)

Total debt Feb. 1, 1899....$19,500
Assessed valuation 1898...182,000
Tax rate (per $1,000), 1898.$15 50
Population in 1897 (est.).....600

FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.

LOANS— When Due.
FIRE DEPARMENT—
5s, Aug., $5,625.....Aug. 1, 1899
($625 yearly) to Aug. 1, 1907
OVERFLOW—
5s, Aug., $5,625.....Aug. 1, 1899
($625 yearly) to Aug. 1, 1907
SCHOOL—
5s, Aug., $22,500.....Aug. 1, 1899
($2,500 yearly) to Aug. 1, 1907
School district bonds....$75,000
SEWER—
5s, Dec., $45,000.....Dec. 3, 1899
($5,000 yearly) to Dec. 3, 1907

5s, J&J, $36,000.....1899 to 1935
($1,000 yearly)
Interest is payable in Fresno.
Bonded debt Jan. 1, 1899.$115,250
Sinking fund..... 8,623
Net debt Jan. 1, 1899.... 106,627
Tax valuation, real.....5,494,199
Tax valuation, personal. 704,117
Total valuation, 1898....6,198,316
Assessment about ½ actual value.
Total tax (per $1,000), 1898.$26·50
Population in 1890 was.....10,818
The bonds of this city are all payable in gold.

FRESNO CO.—T. G. HART, Clerk. H. E. BARNUM, Auditor.

County seat is Fresno.

LOANS— When Due.
ROAD & BRIDGE BONDS—
7s, J&J, $2,500.....Jan., 1900
BRIDGE BONDS—
6s, J&J, $80,000.....1905
Total debt Sept. 1, 1898..$90,000
Equalized val't'n, real...19,460,192

Equal. valuation, pers'l.$5,699,835
Equal. valuation, r'r'ds. 2,378,115
Total valuation 1898...27,538,142
Assessment about ¾ actual value.
State & co. tax (per M) '98..$15·00
Population in 1890 was.....32,026
Population in 1897 (est.)...45,000

GLENN COUNTY.—W. H. SALE, Clerk. J. H. GRAVES, Auditor.

County seat is Willow.

LOANS— When Due.
COURT HOUSE AND JAIL—
4½s, J&J, $56,000.....1899-1913
($2,000 each Jan. 1 and July 1.)
Principal and inter't pay'le in gold.
Total debt Jan. 1, '99.... $56,000
Tax valuation, real.....8,678,694

Tax valuat'n, personal. $955,701
Tax valuation, RRs... 367,735
Total valuation 1898.. 1,002,130
Assessment about 7/10 actual share.
State & co. tax (per M.)'98..$12·50
Population 1898 (est.)..... 8,500

TAX FREE.—All bonds of this county are exempt from taxation.

HANFORD.—JOHN F. PRYOR, City Clerk.

This city is the county seat of King's County.

LOANS— When Due.
CITY HALL BONDS—
6g, Jan, $22,500 g.....1900
($1,500 due yearly on Jan. 1.)
Int. at Chem'l Nat. Bank, N.Y. city.
Bonded debt Feb. 1, 99.. $22,500

Cash on hand..... $5,000
Tax valuation 1898..... 750,000
Real valuation (about.)..3,000,000
Total tax (per $1,000), 1898.$30·80
Population in 1890 was..... 942
Population in 1898 (est.) 3,000

DEBT LIMIT—The debt is constitutionally limited to 5 per cent of assessed valuation.

HOLLISTER.—J. H. SHAW, Town Clerk.

County seat of San Benito County.

LOANS— When Due.
SEWER BONDS—
6s, g., semi-an., $34,125 g.'99 to '37
($875 due yearly on June 1.)
Total debt Aug., 1898... $34,125
Tax valuation 1898.....900,000

Real valuation.....$2,000,000
State and county tax (per $1,000) 1898.....$13·50
Town tax (per $1,000) '98.. 7·00
Population in 1890 was.....1,234
Population in 1898 (est.) 2,500

INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO.—O. D. STERN, Clerk. JOSEPH M. TRACY, Treasurer.

County seat is Eureka.

LOANS— When Due.
WAGON ROAD BONDS—
7s, J&J, $20,000.. July 1, 1913
Bonds are subject to call at any time at par.
Bonded debt July 1, 1898.$20,000
Tax valuation, real....13,229,693

Tax valuation, pers'n'l.$2,110,456
Total valuation 1898. 15,340,149
Assessment about ⅔ actual val.
State & co. tax (per M.) '98..$16·00
Population 1890 was.....23,469
Population 1880 was.....15,512
Population 1897 (est.).....30,000

INYO COUNTY.—

County seat is Independence.

LOANS— When Due.
REFUNDING BONDS—
5s, M&S, $60,000.....1910
Subject to call.
Floating debt..... $990
Total debt July 1, 1898.. 60,990
Tax valuation, real.....1,110,779

Tax valuation, pers'n'l... $374,912
Tax valuation, railr'ds.. 117,288
Total valuation 1898....1,602,979
Assessment about ½ actual val.
State & co. tax (per M.) '98.$22·50
Population in 1890 was.....3,544
Population in 1896 (est.).....3,900

KERN COUNTY.—I. L. MILLER, Clerk. B. A. HAYDEN, Auditor.

County seat is Bakersfield.

LOANS— When Due.
IMPROVEMENT BONDS—
7s, M&N, $15,000.....Nov. 1, 1900
6s, J&D, 235,000.....Dec. 1, 1913
Bond. debt Feb. 1, 1899 $250,000
Sinking fund..... 11,000
Net debt Feb. 1, 1899.. 239,000
Tax valuation, real,..$11,262,105

Tax valuation, pers'l... $1,939,815
Tax valuations, RRs.. 1,665,096
Total valuation 1898.. 14,867,016
Assessment about ½ actual value.
State & co. tax (per M.) '98..$18·00
Population in 1890 was..... 9,808
Population in 1899 (est.)....20,000

OPTIONAL—All bonds are subject to call at the option of the county.
TAX FREE.—All bonds are exempt from taxation.

KINGS COUNTY.—F. CUNNINGHAM, Clerk.

County seat is Hanford.

LOANS— When Due.
COURT HOUSE BONDS—
4s, ann., $32,000, ... 1906
Bonded debt Jan. 1, '99. $32,000
Tax valuation, real.....5,517,375

Tax valuation, personal. $577,693
Tax valuation, railroads 402,630
Total valuation, 1898...6,497,698
Total tax (per $1,000) '98..$14·00
Population in '99 (est.).....10,000

LAKE COUNTY.—H. W. BREWER, Clerk. P. T. BOONE, Treasurer.

County seat is Lakeport.

LOANS— When Due.
ROAD AND IMP'T. BONDS—
5s, A&O, $47,800.....Oct. 7, 1907
Subject to call at any time.
Int. payable at County Treasury.
Total debt Jan. 1, 1899. $47,800
Tax valuation, real.....2,789,012
Tax valuation, personal. 615,189

Total valuation 1898...$3,404,101
Assessment about ¾ actual value.
State and Co. tax (per $1,000) '98 .....$22·50
Population in 1890 was.....7,101
Population in 1880 was.....6,596
Population in 1899 (est.).....7,210

TAX FREE.—Bonds of this county are exempt from taxation.

LINDA VISTA IRRIGATION DISTRICT, SAN DIEGO CO.—J. FROELICH, Sec.

Total bonded debt April 1, 1898, $176,000.

LOS ANGELES.—M. P. SNYDER, Mayor. W. A. HARTWELL, Treasurer.

This is the county seat of Los Angeles County.

LOANS— When Due.
BRIDGE BONDS—
4s, J&J, $23,000, . 1899 to 1938
($575 due yearly.)
FIRE DEPARTMENT BONDS—
4s, J&J, $150,000....1899 to 1938
($3,750 due yearly.)
FUNDING BONDS—
5s, May 1, $41,000.....1899-1911
(Part due yearly on May 1.)
INTERNAL SEWER SYSTEM, 1890—
5s, J&J, $224,400.....1899-1911
(Part due yearly on July 1.)
PARK BONDS—
4s, F&A, $10,000.....1899 to 1938
($250 due yearly.)
REFUNDING BONDS—
4s, J&D, $263,250 g.1899 to 1910
($20,000 yearly on June 1.)

LOANS— When Due.
BONDS OF 1887—
7s, J&J, $8,000.....July 1, 1901
POLICE STATION, 1895—
4½s, J&J $37,000....1899 to 1935
($1,000 yearly.)
SCHOOL IMPROVEMENT, 1889&'95
5s, A&O, $111,000.....1899-1910
(Part due yearly on Oct. 1.)
4½s, J&J $283,050...1899 to 1935
($1,140 due yearly.)
SEWER BONDS 1892—
5s, M&N, $275,000.....1898-1912
(Part due yearly in Nov.)
TUNNEL BONDS, 1898—
4s, F&A, $160,000..... 1938
($4,000 due yearly.)
WATER WORKS BONDS, 1895—
4½s, J&J, $27,750...1899 to 1935
($750 due yearly.)

INTEREST on the school bonds, on the sewer bonds of 1890 and 1892, on the police station bonds and on the water-works bonds, is payable in New York; on all other bonds, at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on March 1, 1899, including new issues of bonds, was $1,617,450; water debt (inc.), $27,750; sinking fund, $80,158; net debt, $1,537,292. The city has no floating debt.

DEBT LIMITATION.—The city charter limits its debt to the amount of $2,000,000, exclusive of loans for water works and sewers.

ASSESSED VALUATION (total) in 1898 was $60,912,586; in 1897 of real estate was $53,908,837; personal property, $4,778,057; total, $58,686,894; total tax rate (per $1,000), $25·00, including State tax, $5·10, county tax $7·40 and city tax $12·50. Property is supposed to be assessed at about 60 per cent of its actual value.

POPULATION in 1898 (estimated) was 117,000; in 1890 it was 50,395; in 1880 it was 11,183.

LOS ANGELES CO.—T. E. NEWLIN, Clerk. C. F. BICKNELL, Auditor.

County seat is Los Angeles.

LOANS— When Due.
COUNTY BONDS—
6g, J&J, $13,000 g..Jan. 1, 1902
6g, J&J, 39,500 g..July 1, 1904
5g, J&J, 246,000 g..July 1, 1910
4½g, J&J, 272,000 g..July 1, 1905
4½g, J&J, 136,000 g..Jan. 1, 1907
Int. paid by County Treasurer.
Total debt Sept. 19, 1898.$681,500

Tax valuation, real....$80,855,839
Tax valuation, pers'l.... 9,948,594
Tax valuation, RRs.. . 2,451,656
Total valuation 1898. 93,256,089
Assessment is ⅗ actual value.
Total tax (per $1,000) '98..$17·333
Population in 1890 was.....101,454
Population in 1898 (est.)..175,000

OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.—T. S. BONNEAU, Clerk. T. J. FALLON, Treasurer.

County seat is San Rafael.

LOANS— When Due.
REFUNDING BONDS—
5s, J&J, $22,000.....1902
5s, J&J, 12,000.....1905
4s, J&J, 160,000.....1915
Bond'd debt July 1, '98...$194,000

Tax valuation, real....$10,123,648
Tax valuation, personal 1,045,832
Tax valuation, railroads 795,285
Total valuation 1898.. 11,964,765
State & Co. tax (per M.) '98 .14·00
Population in 1890 was.....13,072

MARIPOSA CO.—A. G. BLACK, Clerk.

County seat is Mariposa.

Bonded debt July 1, '98....$12,000
County has no floating debt.
Tax valuation, real.....$1,830,096
Tax valu'n, person'l.... 237,621

Total valuation 1898 $2,067,717
Total tax (per $1,000) '98..$28·00
Population in 1890 was.....3,787

MARYSVILLE.—W. T. ELLIS, Mayor.

Maryaville is the county seat of Yuba County.

LOANS— When Due.
DRAINAGE BONDS—
5s, g., Nov., $28,000, g.1899-1905
($4,000 due yearly on Nov. 1.)
Interest is payable at Marysville.
Bonded debt Apr. 1, '98. $35,500

Floating debt..... $13,000
Total debt Apr. 1, '98.... 48,500
Tax valuation 1897.....1,800,000
Assessment ⅔ actual value.
City tax rate (per M.) '97..$20·00
Population in 1890 was.....3,991
Population in 1898 (est.)....3,500

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.

LOANS— When Due.
COURT HOUSE BONDS—
6s, J&D, $20,000..... 1902
COUNTY BONDS—
4s, J&J, $63,000.....Jan. 1, 1901
RAILROAD BONDS—
5s, J&J, $4,000.....1906
6s, J&J, $11,500.....1921
Bonded debt July 1, '98 $98,500
Floating debt..... 1,975
Total debt July 1, '98.. 100,475

Cash on hand..... $49,258
Net debt July 1, 1898.. 51,217
Assessed valu'n, real... $,969,786
Assessed valu'n, pers'l.. 1,481,158
Assessed valu'n, RRs..... 318,645
Total valuation 1898...10,769,589
Assessment about ½ actual value.
State & Co. tax (per M) '98..$18·00
Population in 1890 was.....17,612
Population in 1896 (est.)....20,000

MERCED COUNTY.—{E. A. HICKS, Clerk. W. H. COOK, Auditor.

County seat is Merced.

LOANS—	When Due.
BONDS OF 1883—	
5s, semi-ann., $26,000	1903
BONDS OF 1887—	
4½s, F&A, $102,900	1907
(Subject to call at any time).	
Total debt July 1, 1898. $128,900	

Tax valuation, real...$10,779,082	
Tax valuation, person'l. 1,412,599	
Tax valuat'n, railroads. 1,428,466	
Total valuation 1898...13,620,147	
Assessment is $\frac{4}{5}$ actual value.	
State & co. tax (per M) '98..$17·00	
Population in 1890 was.....8,085	

TAX FREE.—The bonds of 1883 are exempt from taxation.

INTEREST on the bonds of 1887 is payable in Merced.

MODESTO.—This city is in Stanislaus County.

LOANS—	When Due
WATER WORKS AND SEWER—	
6s, J&D, $39,500.....Dec. 1, 1899	
($4,250 due ye'rly) to Dec. 1, 1912	
Total debt Jan. 1, 1898.. $63,750	

Total valuation 1897...$1,222,561	
Assessment about $\frac{2}{3}$ actual value.	
State & co. tax (p. $1,000) '97. $16·60	
City tax (per $1,000)..... 9·50	
Population in 1890 was.....2,402	

INTEREST is payable at Modesto or San Francisco.

MONROVIA.—{CHAS. C. ROGERS, Mayor. W. A. WALKER, City Clerk.

Monrovia is in Los Angeles County.

LOANS—	When Due.
6s, g., $22,000.....1900 to 1910	
($2,000 yearly on March 10.)	
6s, g., $36,000.....1900 to 1934	
($1,000 yearly on July 1.)	
WATER WORKS BONDS—	
6s, July, $25,000.....1899 to 1938	
$625 yearly on July 1.	

Total debt Feb. 1, 1899. $85,000	
Tax valuation 1898..... 723,391	
Real valuation.....1,500,000	
City tax (per $1,000) 1898. $17·60	
Population in 1890 was..... 907	
Population in 1898 (est.)....2,200	

MONTEREY CO.—{N. HARTWELL, Treasurer. GEO. S. MILLER, Auditor.

County seat is Salinas.

LOANS—	When Due.
BRIDGE BONDS—	
5s, J&J, $78,000, g.....1908	
COURT HOUSE & JAIL BONDS—	
7s, J&J, $60,000, g.....1903	
Total debt July 1, 1898...$138,000	

Tax valuation, real...$14,6 66,970	
Tax valuation, pers'l.. 1,283,120	
Tax valuation, RRs... 1,419,499	
Total valuation 1898.. 17,369,589	
State & Co. tax (per M.) '98. $15·00	
Population in 1890 was.....18,637	

NAPA COUNTY.—N. A. COLLINS, Clerk.

County seat is Napa City.

LOANS—	When Due.
FUNDING BONDS—	
6s, J&D, $7,000.....June 30, 1900	
Subject to call at any time.	
Total debt Jan. 1, 1899.. $7,000	
Sinking fund..... 1,057	
Net debt Jan. 1, 1899.... 5,942	
Tax valuation real.....9,341,825	

Tax valuation, pers'l..$1,901,010	
Equalized val'n, r'lroads. 780,629	
Total valuation 1898..12,023,664	
Assessment about $\frac{3}{4}$ actual value.	
State & Co. tax (per M.'98)..$15·00	
Population in 1890 was.....16,411	
Population in 1899 (est.)....18,000	

INTEREST is payable at County Treasurer's office.

OAKLAND.—{R. W. SNOW, Mayor. A. H. BREED, Auditor.

Oakland is the county-seat of Alameda County.

LOANS—	When Due.
FUNDED DEBT BONDS, 1872—	
6s, Q—J, $40,000....June 18, 1903	
Subject to call at any time.	
FUNDED DEBT, 1874—	
6s, Q—J, $71,000.....June 9, 1905	
Subject to call at any time.	

SCHOOL BONDS, 1892—	
5s, J&J, $280,000....July 15, 1899	
($20,000 due y'rly to July 15, 1912	
REFUNDING BONDS, 1897—	
4s, ..., $136,500g...Sept. 1, 1899	
$3,500 payable y'ly to Sep. 1, 1937	

TOTAL DEBT.—The city's total debt on August 1, 1898, was $527,500. The interest on the bonded debt for the year ending July 1, 1899, is $28,340. A special tax is levied for the redemption of each issue of this city's bonds.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department	$336,250
do do Fire Department	15,900
do do Public Parks	643,000
Land occupied by Wharf	50,000
Land for Pumping Station	1,000
Total value of real estate belonging to city	$1,046,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per $1,000) have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1898.....	$42,067,675	$12·10	1894.....	$44,321,230	11·20
1897.....	48,334,650	11·20	1890.....	39,453,392	10·50
1896.....	46,446,798	10,00	1885.....	29,217,050	9·80
1895.....	45,382,330	11·20	1881.....	28,238,631	10·10

POPULATION in 1890 was 48,682; in 1880 it was 34,555; in 1898 (estimated), 75,000.

PASADENA.—HERMAN DYER, Clerk.

This city is in Los Angeles County.

LOANS—	When Due.
FIRE AND SEWER BONDS—	
5s, Feb., $86,400....1900 to 1908	
$9,600 yearly on Feb. 1.	
LIBRARY BONDS—	
7s, Feb., $4,675 .....1900 to 1910	
$425 yearly on Feb. 1.	
Interest payable at city treasury.	
Bonded debt Mar. 1, '97. $111,125	
Floating debt..... 4,000	

Total debt..... 115,125	
Cash in treasury..... $16,145	
Net debt Mar. 1, 1897.... 98,980	
Tax valuation, real & imp. 7,571,695	
Tax valuation, personal. 717,754	
Total valuation 1896-7..8,289,449	
Assessment abt. 65% actual value.	
City tax rate (per $1,000)..$10 00	
Population in 1890 was.....4,882	
Population in 1897 (est.)....11,000	

PASADENA CITY SCHOOL DISTRICT—E. A. WALKER, Secretary.

Includes the City of Pasadena and North and East Pasadena.

LOANS—	When Due.
SCHOOL BONDS—	
6s, ..., $40,000.....1899-1906	
($5,000 due yearly.)	

Total debt Feb. 6, 1899.. $40,000	
Assessed valu't'n '98 (est) 7,066,779	
Est'm'd value of property 140,000	
Population in 1898 (about). 12,500	

PLACER COUNTY.—J. B. LANDIS.

County seat is Auburn.

LOANS—	When Due.
COUNTY BONDS—	
5s, A&O, $64,000.....1899-1914	
($4,000 yearly in October)	
Bonded debt July 1, '98. $68,000	
Tax valuation, real.....6,303,730	

Tax valuation, personal $934,430	
Tax valuation, railr'ds. 1,986,311	
Total valuation 1898... 9,224,476	
To al tax (per $1,000) '98..$18·00	
Population in 1890 was.....15,101	

PLUMAS COUNTY.—{H. C. FLOURNOY, Clerk. W. S. DEAN, Treasurer.

County seat is Quincy City.

LOANS—	When Due.
COUNTY BONDS—	
6s, Oct. 3, $9,000, g., Oct. 3, 1901	
6s, Nov. 7, 11,000, g., Nov. 7, 1901	
6s, May 2, 15,100, g., May 2, 1905	
All bonds optional at any time.	

Bonded debt July 1, 1898. $35,000	
Total valuation 1898... 2,187,970	
Assessment about $\frac{3}{4}$ actual value.	
St. & Co. tax (p. $1,000), '98. $25·00	
Population in 1890 was.....4,933	
Population in 1880 was.....6,180	

INTEREST is payable at County Treasurer's office.

TAX FREE.—Bonds of this county are exempt from taxation.

REDLANDS.—L. W. CLARK, Clerk.

This city is in San Bernardino County.

LOANS—	When Due.
CITY BONDS (gold)—	
6s, M&N, $70,000.....May 1, 1899	
($5,000 pay. y'rly) to May 1, 1912	
Interest at Chase Nat. Bank, N. Y.	
Total debt Feb., 1899.. ...$70,000	

	Valuation, etc.—
Tax valuation 1898....$3,124,560	
Total tax (per $1,000) 1898. $33·30	
Assessment about $\frac{1}{3}$ actual value.	
Population in 1890 was.....1,904	
Population in 1898 (est.).....5,000	

RIVERSIDE.—C. R. STIBBENS, City Clerk.

This city is the county seat of Riverside County.

Bonded debt Jan. 1, '99. $120,250	
Assessed valuation, real. 4,535,755	
Assessed valuat'n, pers'l 428,085	
Total valuation 1898....4,973,840	

Assessm't abt. 40 p. c. actual val.	
Tax rate (per $1,000) 1898. $30·00	
Population 1898 (est.).....7,000	
Population 1890 was. 4,683	

SACRAMENTO.—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County. The original debt was a little less than $1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903 The flood of 1861-1862 destroyed half of the property values, and the coupons have remained unpaid about eight years as a rule. In 1872 a Funded Debt Commission (abolished by Legislative act of 1899) was created. It bought bonds and coupons, and collected from the city as other creditors did, and re-invested in more bonds and coupons. It was believed that the sinking fund would be large enough in 1899 to cancel all past-due bonds.

Assessed valuat'n '98. $35,655,000	
Tax rate (per $1,000) '98...$35·40	
Population in 1890 was....26,386	
Population in 1899 (est.)...32,000	

NOTE.—The Funded Debt Commissioners hold all the bonds of the city (including some of new series), except the following, which are held by individuals as valid claims against the city:

	Feb. 1, 1899.
Due in '88, '93 and '98.....$52,500	
Unpaid interest..... 43,100	
Due in 1903..... 79,400	
Levee bonds..... 50,000	
($5,000 due yearly.)	
Total debt Feb. 1, 1899....225,000	

SACRAMENTO CO.—{W. B. HAMILTON, Clerk. A. S. GREENLAW, Treas.

County seat is Sacramento.

LOANS—	When Due.
REFUNDING BONDS—	
6s, Jan., $39,500..Feb. 1, '99-'03	
4½s, J&J, 175,000..July 1, 1912	
4½s, J&J, 58,000..July 1, 1913	
4½s, J&J, 77,000..July 1, 1905	
4s, J&J, 80,000..Jan. 1, 1908	
Total debt July 1, 1898.. $429,500	

County has no floating debt.	
Tax valuation, real...$27,196,520	
Tax valuat'n, person'l 4,482,880	
Equalized val., RRs... 1,117,450	
Total valuation, 1898. 32,796,850	
State & co. tax (per M.) '98 $16·00	
Population in 1890 was... 40,339	
Population 1899 (about) . 48,000	

INTEREST is payable at Sacramento.

OPTIONAL.—All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.

SAN BENITO CO.—J. G. PIRATSKY, Clerk.

County seat is Hollister.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, J&J, $19,000, g...July 1, 1907	
Subject to call at any time.	
Total debt July 1, 1898.. $21,000	
Tax valuation, real.....4,991,240	
Tax valuation, pers'l.... 871,040	

Equalized valuat'n, RRs. $167,675	
Total valuation 1898.....6,030,956	
Assessment about $\frac{3}{5}$ actual value.	
State & Co. tax (per M.) '98..$15·50	
Population in 1890 was..... 6,412	
Population in 1880 was..... 5,584	
Population in 1898 (about). 7,200	

TAX FREE.—Bonds held outside of the county are tax exempt.

SAN DIEGO.—{D. C. REED, Mayor. T. J. DOWELL, Treasurer.

This is the county seat of San Diego County.

LOANS—	When Due.
REFUNDING BONDS—	
4½s, J&J, $260,000.....1938	
($6,500 due yearly Jan. 3.)	
SCHOOL BONDS—	
5s, J&D, $36,000.....1899 to 1907	
$4,000 due yearly on Dec. 1.	
Interest payable in San Diego.	

Total debt Sept. 1, 1898 $300,000	
Tax valuation, real.....11,630,219	
Tax valuation, personal 1,122,689	
Tax valuation 1898.....12,752,908	
Assessment about $\frac{9}{10}$ actual value.	
City tax (per $1,000) '98....$10·00	
Population in 1890 was.... 16,159	
Population in 1895 (est.)... 19,567	

SAN DIEGO CO.—W. H. HOLCOMB, Clerk.

County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

LOANS—	When Due.
FUNDING BONDS—	
5s, J&J, $59,500....Jan. 1, 1909	
4½s, J&J, 79,000...July 1, 1906	
ROAD & BRIDGE BONDS—	
5s, J&J, $52,000 .....Jan. 1, 1908	
Total debt Feb. 1, 1899..$190,500	
Sinking fund..... 5,650	

Net debt Feb. 1, 1899.. $184,850	
Tax valuation, real....17,655,207	
Tax valuat'n, personal. 1,160,309	
Equal. valuation, RRs. 1,399,684	
Total valuation 1898...20,215,200	
State & co. tax (per M), '98..$19·50	
Population in 1890 was....34,987	
Population in 1899 (est.)...35,680	

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

SAN DIEGO COUNTY, CORONDO SCHOOL DISTRICT—

LOANS—	When Due.
8s, ann., $21,000.....Dec. 3, 1904	
(Part due yearly)	
Total debt Feb. 21, 1898.. $21,000	

Tax valuation 1897....$8,710,933	
Real valuation, about.. 1,500,000	
Population in 1898 (est.).... 1,100	

SAN FRANCISCO—{JAMES D. PHELAN, Mayor. JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city.

LOANS—	When Due
CITY HALL BONDS—	
6g., J&J, $38,500, g...July 1, 1899	
Subject to call.	
JUDGMENT BONDS—	
7g., A&O, $1,000, g.. Oct. 1, 1887	

LOANS—	When Due
OLD CLAIMS—	
6g., J&J, $1,500, g..Jan. 1, 1888	
PARK BONDS—	
6g., A&O, $250,000, g. Apr. 1, 1904	

Special bonds made payable by statute from taxes on lands benefited:
Montgomery Avenue bonds have been declared null and void.
Dupont Street bonds, 7s, amount outstanding..... $306,000
The Dupont Street bonds have long been involved in litigation, but many issues have recently been settled, and the bonds are being redeemed.

PAR VALUE OF BONDS—Bonds are in denominations of $1,000 and $500.

INTEREST is payable in gold in San Francisco.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the following dates:

	Jan. 1, '99.	*Sept.* 19, '98.	*July* 1, '97.	*July* 1, '96.
Total bonded debt.....	$291,000	$291,000	$544,000	$572,000
Sinking funds.....	222,984	195,543	409,519	386,000
Net debt.....	$68,015	$95,457	$134,451	$186,000

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors in September, 1898. The water, gas and electric-light plant are not owned by the city.

Park reservations and public squares.....	$10,000,000
Fire department, lots and improvements.....	1,300,000
City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements....	7,500,000
Cemetery reservation.....	650,000
Sundry lots.....	260,000
Channel-Street lots from Ninth to Eighteenth streets.....	150,000
School lots, improvements, libraries, furniture, &c.....	5,140,257
Total.....	$25,000,257

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

	Assessed Valuation.			Total Tax Rate
Years.	*Real.*	*Personal.*	*Total.*	*per* $1,000.
1898-'99..	$282,769,730	$69,574,331	$352,344,061	$18·06
1897-'98..	278,157,865	69,796,965	347,954,830	16·954
1896-'97..	275,334,295	82,251,831	357,586,126	13·98
1895-'96..	265,031,325	62,814,017	327,845,342	22·50
1894-'95..	261,809,115	63,299,903	325,109,018	14·93
1893-'94..	276,457,420	66.186,759	342,644,179	16·06
1892-'93..	277,346,008	68,884,698	346,224,706	14·34
1889-'90..	241,119,410	64,920,995	306,040,405	17·22
1884-'85..	164,495,888	59,013,672	223,509,560	15·77
1879-'80..	166,429,845	51,057,229	217,487,074	19·95
1874-'75..	162,466,177	101,763,267	264,229,444	20·99
1869-'70..	69,776,603	44,982,907	114,759,510	30·80
1864-'65..	47,345,973	35,851,652	83,197,725	29·80
1861-'62..	.....	.....	41,870,811	28·70

The tax rate for city and county purposes for 1898-99 was $13·18 and for State purposes $4·88 per $1,000 of valuation.

The amount of taxes levied in 1898-99 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, $189,454) was $4,643,894; for State purposes was $1,719,439; total amount of taxes, $6,363,333. The estimated revenue for city and county purposes from other sources than taxation was $1,443,515.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. MCDIARMID, President.

This district is in Riverside County. Winchester, P. O.

LOANS—	*When Due.*	
WATER WORKS—		Total debt June 2, 1897..$228,000
6s, J&J, $228,000.....	Jan. 1, 1902	Tax valuation 1895..... 507,978
(Part due yearly thereafter.)		Assessment is on actual value.
Interest payable in Winchester.		Tax rate (per $1,000) .....$2·70

SAN JOAQUIN CO.—{OTTO GRUNSKY, Clerk. {A. G. KEAGLE, Auditor.

County seat is Stockton.

LOANS—	*When Due.*	
COURT HOUSE BONDS—		Bonded debt July 1, '98 $179,000
4s, J&J, $112,000....	July 1, 1907	Tax valuation, real.... 24,547,902
HOSPITAL BONDS—		Tax valuation, personal 4,384,221
5s, J&J, $37,000.....	Jan. 1, 1913	Tax valuation, railroad 2,025,355
JAIL BONDS—		Total valuation 1898..30,957,588
5s, J&J, $30,000....	July 1, 1911	Assessment about ¾ actual value.
All above bonds are subject to		State & co. tax (per M.) '98..$12·50
call at any time on 40 days' notice.		Population in 1890 was.....28,629
		Population in 1897 (est.)...28,629

Principal and interest on all bonds payable in gold.

INTEREST is payable at Stockton.

TAX FREE.—All the above bonds are free from taxation.

SAN JOSE.—{C. J. MARTIN, Mayor. {J. W. COOK, Clerk.

This city is in Santa Clara County.

LOANS—	*When Due.*	LOANS—	*When Due.*
BRIDGE BONDS—		PARK BONDS—	
5g., Jan., $6,000, g....$750	yearly	5g., Jan., $20,000, g.$2,500	yearly
CITY HALL BONDS—		SEWER BONDS—	
5g., Jan., $60,000, g..7,500	yearly	6g., Jan.,$114,000, g.,$14,250	y'rly
HIGH SCHOOL BONDS—		4½, J&D, $39,000.....	1899-1937
4½, J&D, $73,125.....	1899-1937	($1,000 yearly on June 1.)	
($1,875 yearly on June 1.)			

INTEREST is payable at the office of the City Treasurer and both interest and principal are payable in gold.

TOTAL DEBT on Feb. 1, 1899, was $312,125. The city then had no sinking fund and no floating debt.

ASSESSED VALUATION of real estate for 1898 was $14,335,165; personal property, $1,707,530; total, $16,042,695. The total tax rate (per $1,000) in 1898 was $23·85. Property is assessed at about ⅔ its actual value.

POPULATION in 1890 was 18,060; in 1880 was 12,567. In 1897 the population was 20,475.

SAN LUIS OBISPO CO.—J. WHICHER, Clk.

County seat is San Luis Obispo.

LOANS—	*When Due.*	
COUNTY BONDS—		Net debt Mar. 1, 1899.. $83,154
6s, F&A, $8,500.....	1902	Tax valuation, real..... 9,596,461
6s, J&J, 42,000.....	1905	Tax valuation, perso'l.. 1,438,635
5s, F&A, 20,000.....	1902	Equal. valuat'n, rail'ds. 847,700
5s, M&S, 20,000.....	1911	Total valuation 1898...11,882,796
Total debt Mar. 1, 1899..	$90,500	State & co.tax(p. $1,000)'98.$16·70
Sinking fund.....	7,345	Population in 1890 was.....16,072
		Population in 1895 (est.) ...15,500

SAN MATEO CO.—{M. H. THOMPSON, Clerk. {GEO. BARKER, Auditor.

County seat is Redwood City.

LOANS—	*When Due.*	
REFUNDING BONDS—		Net debt Jan. 1, 1899.. $47,125
4½s, annually, $48,000.....	1908	Tax valuation, real.....11,996,950
Interest payable at Redwood City.		Tax valuation, personal 1,652,703
Total debt Jan. 1, 1899.	$48,000	Total valuation 1898...13,649,653
Floating debt.....	4,000	Assessment 66 p. c. actual value.
Total debt.....	52,000	State & co.tax(p.$1,000)'98.$16·00
Sinking fund.....	4,875	Population in 1890 was.....10,087
		Population in 1898 (est.)...15,500

SANTA ANA.—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

LOANS—	*When Due.*	
SEWER BONDS—		Assessed valuation '97.$2,251,000
4½s, g., ... $65,000	.....	Assessment about ⅔ actual value.
WATER BONDS—		Tax rate (per $1,000) 1897.$25·00
		Population in 1890 was 3,628
..... $39,000	.....	Population in 1898 (est.)... 5,300

SANTA BARBARA.—F. J. MCGUIRE, Treas.

Santa Barbara is in Santa Barbara County.

LOANS—	*When Due.*	
BOULEVARD BONDS—		Net debt Feb. 1, 1899... $50,868
5s, Mar., $49,386....	Mar. 25, 1899	Tax valuation, real.....4,249,062
(part due yearly) to Mar. 25, 1912		Tax valuation, pers'l.... 423,859
OUTFALL SEWER BONDS—		Total valuation 1898....4,672,921
5s, Oct., $11,987.....	Oct. 22, 1899	Assessment is ⅘ actual value.
(part due yearly) to Oct. 22, 1911		Total tax (per $1,000) '98..$32·20
Bonded debt Feb. 1, 1899..	$61,350	Population in 1890 was.....5,864
Sinking fund.	10,481	Population in 1899 (est.).....9,000

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA CLARA CO.—{JOS. A. LOTZ, Treas. {H. A. PFISTER, Clerk.

County seat is San Jose.

LOANS—	*When Due.*	
REFUNDING BONDS.		Tax valuation, person'l.$4,589,485
4½s, A&O, $23,000....	Apr. 13, 1905	Tax valuation, railr'ds. 1,173,923
4½s, J&J, 36,000....	July 1, 1910	Total valuation 1898...51,229,018
4s, F&A, 30,000....	Aug. 19, 1905	Assessment about 3-5 actual value.
4s, A&O, 23,000....	Oct. 23, 1905	State tax (per $1,000) .....$4·88
Total debt Jan. 1, '99..	$112,000	County tax (per $1,000). .... 9·12
Tax valuation, real.....	45,465,610	Population in 1890 was 48,005
		Population in 1896 (est.)....53,964

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns is $11·00; and $14·00 in the country, including road tax.

OPTIONAL.—All bonds are subject to call.

SANTA CLARA COUNTY SCHOOL DISTRICT.—

8s, Jan., $2,000.....Jan. 1, 1902	6s, var.. $34,300.....1902 to 1918
7½s, July, 600.....July 1, 1903	Total debt Aug. 1, 1898....$85,900
7s, var., 49,000.....1900 to 1907	

SANTA CRUZ.—

This city is in Santa Cruz County. The city has been in litigation over its refunding bonds, which it refused to pay, claiming error in issue, fraud, and various other points, but on Sept. 28, 1898, the United States Circuit Court declared the bonds valid.

LOANS—	*When Due.*	
REFUNDING BONDS—(GOLD)—		Interest payable at Santa Cruz.
5s, Apr., $258,000.	Apr. 15, '99-'28	Total debt (last returns)..$360,000
($9,000 due yearly.)		Water debt (included).. $320,000
5s, Apr., $60,000.. ...	.....	Population in 1890 was.....5,596

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—{H. H. MILLER, Clerk. {W. H. BIAS, Treas.

County seat is Santa Cruz.

LOANS—	*When Due.*	
REFUNDING BONDS—		Tax valuation, real.....$8,858,845
4½s, J&D, $94,000	1905	Tax valuat'n, personal. 1,219,465
Subject to call.		Tax valuation, railr'ds. 553,349
SCHOOL DIST. BONDS—		Total valuation 1898...10,631,659
6s, 7s, 8s, Jan., $75,500..	———	Assessment about ½ actual value.
Total debt Feb. 1, 1899.	$169,500	State & co.tax(p.$1,000)'98.$20·00
School Dist. debt (incl.)	75,500	Population 1890 was.....19,270
		Population 1898 (local est.).21,250

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

TAX FREE—All bonds issued by this county are tax exempt.

SANTA MONICA.—

Town in Los Angeles County.

LOANS—	*When Due.*	
SEWER BONDS—		Tax valuation 1897....$1,799,545
6s, M&S, $29,000....	1899 to 1927	Real valuation (est.)... 3,500,000
($1,000 due yearly on Sept. 1.)		Total tax (per $1,000) '97..$17·80
Total debt Sept. 15, 1897..	$30,000	Population in 1890 was.....1,627
		Population in 1896 was.....2,928

SANTA ROSA.—{J. W. JESSE, Mayor. {C. L. MOBLEY, City Clerk.

This city is in Sonoma County.

LOANS—	*When Due.*	
WATER BONDS—		Net debt Jan. 1, 1898 .. $146,483
4s, Dec., $144,875, g.	Dec., '99 to '33	Tax valuation 1898.....3,737,055
($4,125 due yearly.)		Assesment about ⅗ actual value.
Total debt Jan. 1, 1898...	$148,500	Total tax (per $1,000) '97..$23·30
Sinking fund.....	2,017	Population in '97 8,000 to 10,000
		Population in 1890 was.....5,220

SHASTA CO.—{A. J. DRYNAN, Clerk and Auditor. {WILLIAM A. SMITH, Treasurer.

County seat is Redding.

LOANS—	*When Due.*	
COUNTY BONDS—		Total debt July 1, 1898....$56,000
7s, J&J, $9,000.....	1900	Tax valuation 1898.....7,205,358
COURT HOUSE & JAIL—		Assessment same as actual value.
5s, F&A, $47,000....	Feb. 15, 1909	State & Co. tax (per M.) '98..$20·00
Subject to call at any time.		Population in 1890 was....12,133
Interest is payable at Redding.		Population in 1880 was.... 9,492
		Population 1897 (local est.).17,000

SIERRA COUNTY.—{A. J. MEROUX, Clerk. {W. I. REDDING, Treasurer.

County seat is Downieville.

LOANS—	*When Due.*	
FUNDED DEBT BONDS—		Equal. valuation, railr'ds $45,573
7s, M&N, $10,300.....	1903	Total valuation 1898 1,456,883
Total debt July 1, 1898..	$10,300	State & Co. tax (per M.) '98.$30·00
Tax valuation, real.....	1,215,355	Population in 1890 was.....5,051
Tax valuation, pers'l.....	195,955	Population in 1896 (est.)....5,500

SISKIYOU CO.—{R. H. DE WITT, Treasurer. ALLEN NEWTON, Clerk.

County seat is Yreka.

LOANS—	When Due.	
COUNTY BONDS—		
6s, J&J, $48,700	Jan. 1, 1904	
6s, J&J, 17,000	June 1, 1910	

Bonds are subject to call.
Total debt July 1, 1898.. $65,700
Tax valuation, real.....5,638,579

Tax valuation, pers'l...$1,323,553
Tax valuation, railr'ds. 1,453,181
Total valuation 1898... 8,415,313
Equalized valuat'n '98. 6,962,132
Assessment about ½ actual value.
Total tax (per $1,000) '98 ..$15·00
Population 1890 was.....12,163

TAX FREE.—All bonds are exempt from taxation.

SONOMA CO.—{S. B. FULTON, Clerk. E. F. WOODWARD, Treasurer

County seat is Santa Rosa.

LOANS—	When Due.	
RAILROAD BONDS—		
4½s, A&O, $137,000	April, 1906	

Subject to call at any time.
Bonds are exempt from taxation.
Total debt July 1, 1898. $137,000
Tax valuation, real.....20,891,485

Tax valuation, pers'l ...$2,800,370
Tax valuation, railr'ds. 1,756,656
Total valuation 1898...25,449,511
Assessment about ⅗ actual value.
State & Co. tax (per M.) '98..$14·50
Population in 1890 was... .32,721
Population in 1897 (est.)...37,500

STOCKTON.—{WM. INGLIS, Mayor. I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.

*LOANS—	When Due.	
REFUNDING CITY BONDS OF 1883		
6s, J&J, $80,000	July 1, '99 to '03	

($19,000 due yearly July 1.)

SEWER & IMP. BONDS OF 1890—		
5s, M&S, $131,250..	Sept. 10, 1899	

($11,750 yearly) to Sept. 10, 1910

Interest is payable at Stockton.
Total debt Feb. 1, '99... $211,250
Total valuation 1894...12,600,221
Assessment about ½ actual value.
Total tax (per $1,000) 1898.$29·05
Population in 1890 was.....14,424
Population in 1898 (est.)...20,000

* The bonds of this city are all payable in gold.

TAX FREE.—Bonds of this city are exempt from taxation.

SUTTER COUNTY.—{D. D. GREEN, County Clerk. A. S. McPHITRIDGE, Aud't'r.

County seat is Yuba City.

LOANS—	When Due.	
ROAD BONDS—		
6s, J&J, $11,000	1903	

Bonded debt July 1, 1898..$11,000
Tax valuation, real ... 5,090,183
Tax valuation, personal 632,475

Tax valuation, railr's.... $312,877
Total valuation 1898....6,035,535
Equalized valuation '98.5,723,623
State & co. tax (per M.) '98.$15·00
Population in 1890 was.....5,463

TEHAMA CO.—{WM. A. FISH, Clerk. H. C. SWAIN, Treasurer.

County seat is Red Bluff.

LOANS—	When Due.	
FUNDING BONDS—		
4s, J&J, 45,000	Jan. 2, 1915	

Total debt Jan. 1, 1899.. $45,000
Sinking fund..... 2,000
Net debt Jan. 1, 1899.... 43,000
Tax valuation, real.....7,985,638

Tax valuation personal$1,810,425
Tax valuation, RRs..... 847,375
Total valuation 1898..$10,543,438
Assess'ent about 7-10 actual value.
State & co. tax (per M.) '98.$14·50
Population in 1890 was.....9,916
Population in 1899 (est.)...12,000

INTEREST is payable at County Treasurer's office.

TRINITY CO.—{R. L. CARTER, Clerk. R. W. STILLER, Treasurer.

County seat is Weaverville.

LOANS—	When Due.	
COUNTY BONDS—		
5s, F&A, $25,500	1908	

Subject to call.
Total debt July 1, 1898.. $25,500
Tax valuation, real.....1,182,584

Tax valuat'n, per'l $257,071
Total valuation 1898... 1,439,655
Assessment about ½ actual value.
State & Co. tax (per M.)'98..$28·00
Population in 1890 was.....3,719
Population in 1898 (est.).....6,500

TAX FREE—Bonds issued by this county are exempt from taxation.
INTEREST is payable at Weaverville.

TULARE.—D. F. REED, Pres. Board of Trustees.

Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.

	When Due.	
TULARE IRRIGATION DISTRICT BONDS—		
6s, Jan. 1, $500,000	1902	

($50,000 due yearly) to 1911
Interest payable at Tulare in gold.

Total debt Jan. 1, 1898. $500,000
Tax valuation 1897..... 1,472,906
Tax rate (per $1,000) 1897.$24·00
Assessment is ½ actual value.
Population 1890 was.....2,697
Population 1897 (local est.)..3,000

TAX FREE—All of the above bonds are exempt from taxation except as personal property when held by local parties.

VALLEJO.—{J. A. McINNIS, Chairman Fin. Committee. J. R. ENGLISH, Treasurer.

This city is in Solano County.

LOANS—	When Due.	
REDEMPTION BONDS—		
5s, April, $28,800	Apr. 1, 1900	

($800 due yearly.)
Interest payable in Vallejo.

WATER BONDS, 1892—		
6s, $175,000	1899 to 1912	

($12,500 due yearly on Dec. 1.)
Bonded debt Mar. 1, '98..$217,900

Tax valuation, real.....$1,677,895
Tax valuation, personal 309,390
Total valuation 1897... 1,987,285
Assessment about ½ actual value.
State, county and school tax (per $1,000) 1897.....$16·40
City tax (per $1,000) '97..... 17·50
Population 1890 was.....6,343
Population in 1897 (est.).....8,000

Vallejo's bonds are subject to call at the option of the city.

WHITTIER.—WALTER E. BUTLER, City Clerk.

City is in Los Angeles County.

LOANS—	When Due.	
WATER-WORKS BONDS—		
5s, J&J, $40,000.g	1900 to 1939	

($1,000 due yearly on Jan. 1.)
Interest payable in Whittier.

Total debt 1898.....$40,000
Tax valuation 1898.....285,000
Assessment about ½ actual value.
Population in 1890 was..... 585
Population in 1898 (est.).....2,000

WOODLAND.—JAS. C. HARLAN, Treasurer.

This city is in Yolo County.

LOANS—	When Due.	
BUILD'G, WATER & SEWER—		
5s, July, $84,500	1899 to 1913	

($6,500 due yearly on July 1.)
Total debt Feb. 1, 1899....$84,500

Tax valuation 1898....$2,147,888
City tax (per $1,000) '98....$10·00
Population in 1890 was.....3,069
Population in 1880 was.....2,257
Population in 1897 (est.).....4,500

YUBA CO.—{D. D. GREEN, Clerk. L. J. COPE, Treasurer.

County seat is Marysville.

LOANS—	When Due.	
REFUNDING BONDS—		
6s, J&J, $21,000	1902	

Optional at any time.
Bonded debt July 1, 1898. $21,000
Tax valuation, real..... 3,741,265
Tax valuation, pers'l... 921,280

Equal. valuation, RRs. $341,957
Total valuation 1898.. 5,004,502
Assessment is ½ actual value.
Total tax (per $1,000), '98.$22·00
Population in 1890 was..... 9,636
Population in 1897 (est.)....10,000

TAX FREE.—All bonds issued by this county are tax exempt.
INTEREST is payable at Marysville.

State of Oregon.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Aug. 14, 1848) -	Aug. 14, 1848
Admitted as a State (Act Feb. 14, 1859) -	Feb. 14, 1859
Total area of State (square miles) - - - -	96,030
State Capital - - - - - - - - -	Salem
Governor (term ex. 2d* Monday Jan. 1903), -	T. T. Geer
Secretary of State (term ex. 2d Mon. Jan. 1903),	F. I. Dunbar
Treasurer (term ex. 2d Mon. Jan. 1903) -	C. S. Moore

* The Legislature does not always canvass the vote for Governor immediately upon its meeting, and the Governor's term runs until his successor is declared elected.

Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate.

HISTORY OF DEBT.—For history of Oregon's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 147.

To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to $1,829·79, which the State is ready and would be very glad to pay, but cannot get them in. Interest on these ceased prior to December 31, 1896.

On January 1, 1899, $2 3,984 88 of warrants were outstanding, in addition to which there are $34,925 38 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer.

VALUATION.—The gross valuation in 1897 as equalized by the State Board was $143,539,696; indebtedness and exemptions, $8,622,592; equalized valuation, $134,917,104; State tax rate (per $1,000), 1899 was $5·70.

DEBT LIMITATION.—Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:

1890 313,767	1870 90,923	1850 13,294
1880 174,768	1860 52,465	

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF OREGON.

ASTORIA.—Astoria is in Clatsop County.

LOANS—	When Due.	
ELECTRIC LIGHT BONDS—		
..s, ..., $10,000	.....	
FUNDING BONDS—		
6s, ..., $90,000g	Apr., 1917	
REFUNDING BONDS—		
6s, M&S, $23,000	Sept. 1, 1910	
6s, M&S, 6,000	Sept. 5, 1902	
6s, ... 50,000	Nov. 2, 1911	
STREET BONDS—		
..... 23,260	.....	
WATER BONDS—		
5g, J&J, 300,000 g	Jan. 1, 1925	

Bonded debt Oct. 1, '98.. $179,050
Street bonds (addit'l)... 23,260
Water bonds (addit'l). 300,000
Warrants (additional)... 27,385
Cash on hand..... 17,902
Total valuation 1898....1,554,000
Tax valuation about ½ actual val.
City tax (per M..) '98.. .....$10·00
Total tax (per $1,000)..... 57·20
Population in 1890 was.....6,184
Population in 1895 (est.)...10,000

BAKER CITY.—County seat of Baker County.

Bonded debt Apr. 1, 1899. $60,000
Floating debt. 21,000
Total debt Apr. 1, 1899... 81,000
Water debt (included).... 60,000

Tax valuation 1899 .....$850,000
Total tax (per $1,000) 1898.$47·00
Population in 1890 was 2,604
Population in 1899 (est).....7,000

CLACKAMAS CO.—JACOB SHADE, Treasurer.

Oregon City is the county seat.

County has no bonded debt.
Floating debt Oct. 1, '98.$141,846
Cash and other assets.... 31,348
Net debt Oct. 1, '98..... 110,498

Assessed valuat'n 1898.$4,150,039
Tax rate (per $1,000) '99...$28·00
Population in 1890 was.....15,233
Population in 1898 (est.)...27,000

CORVALLIS.—

This city is in Benton County.

Tot. debt (float'g) Jan. 1, '98.$10,000
Total valuation 1898.....550,000
Assessment about ½ actual value.
State & Co. tax (per $1,000).$24·80

City tax (per $1,000)..... $7·00
Average school tax..... 5·00
Population in 1890 was.....1,527
Population in 1898 (est.).....2,500

HEPPNER.—J. P. WILLIAMS, Recorder.

Heppner is in Morrow County.

Total debt Feb.. 1, 1898...$20,000
Tax valuation 1897.....366,508

Real valuation.....$800,000
Population 1897 (estimated).1,200

JACKSON CO.—GUS NEWBURY, Clerk.

Jacksonville is the county seat.

Total debt Oct. 1, 1898....$156,020
Cash in treasury.. 6,967
Net debt Oct. 1, 1898... 149,043
Assessed valuation '98.. 4,477,506

Assessment about ½ actual value.
State & Co. tax (per M) '98.$20 75
Population in 1890 was....11,455

KLAMATH CO.—{C. H. WITHROW, Clerk. H. VAN VALKENBURG, Treasurer.

County seat is Klamath Falls (Linkville).

Float'g debt Oct. 1, '99... $64,600	County tax (per $1,000).....$9·30
Tax valuation, 1898.....1,579,359	Average school tax..... 5·00
Assessment about ⅓ actual value.	Population in 1898 (est.).....3,500
State tax (per $1,000) 1898..$5·70	Population in 1890 was.....2,444

KLAMATH FALLS.—C. L. PARRISH, Rec'der.

County seat of Klamath County. Bonds are in litigation.

LOANS— When Due.	
LIGHT & WATER BONDS—	Tax valuation 1898.....$130,689
6s, ..., $10,000 1917	Assessment about ½ actual value.
Bonded debt Mar. 1, '99.. $10,000	Total tax (per M.) '98.....$32·00
Floating debt..... 1,100	Population in 1899 (est.).....600

LAKE COUNTY.—

County seat is Lakeview.

County has no bonded debt.	State & Co.tax (per M.) '98..$25 70
Floating debt Oct. 1, '98 ..$57,387	Population in 1897 (est.....2,300
Equalized valuation '97.1,325,699	Population in 1890 was.....2,604
Assessment about ½ actual value.	Population in 1880 was.....2,804

MEDFORD.—CHARLES STRANG, Treasurer.

Medford is located in Jackson County.

LOANS— When Due.	
WATER BONDS.	Total debt Apr. 1, 1896. $38,000
7s, J&J, $20,000.....Sept. 1, 1900	Tax valuation 1894..... 300,000
Interest payable in New York.	Assessment about ⅔ actual value
Bonded debt.....$20,000	Total tax (per $1,000).....$40·00
Floating debt (about)..... 18,000	Population 1890 was.....1,196
	Population 1894 (est.) 2,200

TAX FREE.—The city's bonds are all exempt from taxation.

MULTNOMAH CO.—W. H. POPE, Auditor.

County seat is Portland.

County has no bonded debt.	Assessed valuat'n '98..$42,870,564
Float'g debt Jan. 1, '99....$480,777	State & Co. tax (per M.)'98. 18·50
Sinking fund..... 83,014	Population in 1890 was.... 74,884
Net debt Jan. 1, 1899.... 397,763	Population in 1898 (est.)..100,000

OREGON CITY.—{C. D. LATOURETTE, Mayor. BRUCE C. CURRY, Recorder.

This city is situated in Clackamas Co.

LOANS— When Due.	
CITY BONDS—	Total debt Jan. 1, 1899.. $62,800
6s, g., M&N, $30,000g.May 1, 1901	Tax valuation, real..... 867,000
5s, g., M&N, 20,000g.May 1, 1904	Tax valuation, personal. 280,000
WATER-WORKS BONDS—	Total valuation 1897.....1,147,000
6s, g., J&J, *10,000g..Jan. 1, 1904	Assessment is ½ actual value.
Bonded debt Jan. 1, 1899.$60,000	Total tax (per $1,000) 1898.$41·00
Floating debt..... 2,800	Population in 1890 was.....*3,062
	Population in 1880 was.....1,263

*Oregon City's limits have recently been enlarged and the population in 1898 was estimated at 5,000.

INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—H. L. FENTON, Treasurer.

County seat is Dallas. County has no bonded debt.

Floating debt Feb.1, 1899.$85,732	Tax valuation '98. ....$4,349,559
Tax valuation, real.....3,417,233	Total tax (per $1,000) '98....$21·00
Tax valua'n, pers. & RR.s.932,326	Population in 1897 was....15,233

PORTLAND.—A. N. GAMBELL, Auditor.

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891.

LOANS— When Due.	LOANS— When Due.
BOULEVARD BONDS—	IMPROVEMENT BONDS—
6s, J&D, $50,000.....June 1, 1921	6s, Var., $31,969.....1905
BRIDGE BONDS—	6s, Var., 58,601.....1906
5s, J&J, $500,000.....Jan. 1, 1922	6s, Var., 37,932.....1907
5s, A&O, 200,000.....Apr. 1, 1925	6s, Var., 38,334.....1908
CITY HALL BONDS—	PARK BONDS—
5s, J&J, $175,000.....Jan. 1, 1920	6s, J&J, $50,000.....June 1, 1921
5s, J&J, 500,000.Jan. & J'ly 1922	WATER BONDS—
FERRY BONDS—	6s, M&N, $250,000....May 1, 1921
5s, J&J, $50,000.....Apr. 1, 1923	5s, J&J, *700,000....Jan. 1, 1917
FUNDING BONDS—	5s, J&J, *2,200,000...July 1, 1923
5s, J&D, $430,000 1928	GENERAL BONDS—
LIGHT BONDS—	6s, F&A, $10,000.....Aug. 1, 1910
6s, M&N, $50,000.....May 1, 1921	6s, J&D, 40,000 ....June 1, 1921
	6s, M&N, 56,500.....May 1, 1901

* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

GOLD PAYMENT.—Both principal and interest are payable in gold.

TOTAL DEBT—The city's bonded debt on Jan. 1, 1899, was $5,428,336, including the water debt of $3,150,000; sinking fund, $35,784; net debt, $5,392,552.

DEBT LIMITATION.—Portland's charter limits the city's debt to the present debt, and floating or warrant debt is prohibited.

ASSESSED VALUATION in 1898 was $38,396,620, property being assessed at about 40 per cent of its actual value; city tax (per $1,000) was $8·00; total tax (per $1,000) $30·50.

WATER WORKS.—The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1899, was $1,905,640.

POPULATION.—The population in 1890 was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046; in 1895 it was 81,342. In 1899 (est.) 85,000.

PORT OF PORTLAND.—C. RANDOLPH, Cl'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of $500,000 for river and harbor improvements. Its limits include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County. The debt at present is as follows.

LOANS— When Due.	
RIVER IMP. BONDS (gold)—	Tax valuation '98.....$41,840,564
5s, J&J, $350,000.....Jan. 1, 1922	Assessm't 35 to 40 p. c. act'l value.
Interest is payable at Portland.	Port tax (per $1,000) 1898...$1·50
Total debt Feb. 1, 1899..$350,000	Population 1898 (est.)..... 93,000

SALEM.—JOHN MOIR, Treasurer.

This city is in Marion County.

LOANS— When Due.	
FUNDING BONDS (gold)—	Floating debt April, 1896 $34,160
...., semi-an., $60,000.....1914	Total debt Apr., 1896.... 183,160
STREET IMPROVEMENT BONDS—	Tax valuation 1898.....1,961,801
6s, ..., $6,181.....	Total tax (per $1,000) '98...$31·00
Bonded debt Aug., 1898..$149,000	Population in 1890 was.... 10,000
	Population 1898 (est.) 12,000

THE DALLES.—The Dalles is in Wasco County.

LOANS— When Due.	
CITY BONDS—	Water debt (included)... $100,000
6s. ....., $57,000 .....May 1, 1920	Cash in treasury Feb.1, '99.97,741
WATER BONDS—(Gold)—	Tax valuation 1898.....1,110,127
6s, ..., $100,000.....1900-1915	Real valuation.... 3,500,000
($25,000 due every 5 yrs. in Mar.)	Total tax (per $1,000) '98.. $32·90
Total debt Feb. 1, 1899..$157,000	Population in 1890 was.....3,029
	Population in 1895 (est.) 3,500

UMATILLA CO.—B. S. BURROUGHS, Clerk.

County seat is Pendleton.

County has no bonded debt.	Total tax (per M) 1898.....$20·00
Floating debt Jan. 1, '98. $185,000	Population in 1890 was.....13,381
Tax valuation 1898.....6,568,134	Population in 1897 (est.)...13,609

State of Washington.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act March 2, 1853) -	March 2, 1853
Admitted as a State (Act. Feb. 22, 1889) -	Nov. 11, 1889
Total area of State (square miles) - - - - -	69,994
State Capital - - - - - - - - - -	Olympia
Governor (term ends Wed. after 2d Mon. Jan. '01) -	J. R. Rogers
Secretary (term ends Wed. aft. 2d Mon. Jan.'01)	W. D. Jenkins
Treasurer (term ends Wed. aft. 2d Mon. Jan. '01)	C. W. Young

STATE DEBT.—The Washington State debt is described in detail below. The United States Mortgage & Trust Co. is now (1899) the New York fiscal agent for the State of Washington.

LOANS NAME AND PURPOSE.	—Interest.— P. Ct. Payable.	—Principal.— When Due.	Outstand'g.
Funding, April 1, 1890.....	3½ Apr. 1	Apr. 1, 1905	$250,000

Subject to call at any time.

These bonds are payable in gold.

INTEREST is payable at the office of the State Treasurer in Olympia.

TOTAL DEBT.—The total bonded debt on Nov. 1, 1898, was $250,000, and the floating debt was $1,455,969.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1898 of real estate was $170,921,051; personal property, $35,800,568; railroads, $20,274,675; total, $226,996,294. The following statement shows the total assessed valuation of the State for the years indicated. The tax rate (per $1,000) for 1898 was $5·00 including $2 60 for school purposes.

Years.	Assessment.	Years.	Assessment.
1894	$226,996,294	1891	$273,642,099
1897	226,130,784	1890	217,595,739
1896	204,677,668	1885	50,484,437
1895	204,190,377	1880	23,708,587
1894	212,430,511	1875	14,569,156
1893	284,078,122	1870	16,642,863
1892	319,016,341	1860	4,394,735

DEBT LIMITATION.—Like so many of the younger States, Washington has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with reference to creating debt are, however, so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections; the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Cities, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and 7 will be found on page 152 of the April, 1895, SUPPLEMENT.

POPULATION OF STATE.—The full record of population of Washington as far back as it goes is given in the following.

1898 (est.)	400,000	1890	349,390	1870	23,955
1892	395,589	1880	75,116	1860	11,594

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WASHINGTON.

ADAMS COUNTY.—G. A. KENNEDY, Aud r.

County seat is Ritzville.

LOANS— When Due.	
COURT HOUSE BONDS—1892.	Tax valuation, real.....$1,335,107
6s, ..., $20,000 ....Mar. 1, 1912	Tax valuation, personal. 657,523
Subject to call 1902.	Tax valuation, railroads. 367,141
Floating debt July 1, '97..$13,350	Total valuation 1898....2,359,771
Total debt 33,350	State & Co. tax (p.$1,000)'95.14·08
Cash in treasury..... 5,129	Population in 1892 was.....2,185
Net debt July 1, 1897..... 28,221	Population in 1890 was.....2,098
	Population in 1896 (est.).....3,550

ANACORTES.—J. W. LOWMAN, Treasurer.

This city is in Skagit County.

LOANS— When Due.	
Warrants outstanding.....$91,038	City tax (per $1,000) '98...$10·00
Total debt Feb. 1, 1898.... 91,038	Population in 1890 was.....1,131
Tax valuation 1898.....555,000	Population in 1899 (est.).....1,450

ASOTIN COUNTY.—Elmer Waldrip, Treas.

County seat is Asotin.

LOANS—	When Due.		
Funding Bonds—		Net debt July 1, 1898	$39,961
6s,	$25,000	20 years	Tax valuation, real 559,923
Bonded debt, July 1, 1898	$25,000		Tax valuation, personal 284,725
Floating debt	17,025		Total valuation, 1898 844,648
Total debt	42,025		State & Co. tax (per M.) '98 $21·66
Cash on hand	2,063		Population in 1890 was 1,580
			Population 1898 (estm'td) 2,500

BALLARD.—F. M. De Moss, Treasurer.

Ballard is in King County.

LOANS—	When Due.		
Water and Light Bonds—		Tax valuation 1895	$788,595
6s, g, J&J, $46,000, g.	Jan. 1, 1915	Real valuation (about)	2,000,000
Total debt April 1, 1898	$70,500	Population in 1890 was	1,173
		Population in 1894 (est.)	3,500

CHEHALIS COUNTY.—C. N. WILSON, Treas. J. A. SELLS, Auditor.

County seat is Montesano.

LOANS—	When Due.		
Funding Bonds—		Tax valuation, per'l	$966,029
		Tax valuation, railroads	525,758
6s, Nov., $85,000	Nov. 1, 1911	Total valuation 1898	6,790,920
Bonded debt Jan. 1, '99	$85,000	State & Co. tax (per M.) '98	$15·50
Floating debt	58,901	Population in 1892 was	9,538
Total debt Jan. 1, 1899	143,901	Population in 1890 was	9,249
Tax valuation, real	5,299,133	Population in 1899 (est.)	10,400

INTEREST is payable at the Chemical National Bank, New York.

TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—Thos. T. Aldwell, Auditor.

County seat is Port Angeles.

LOANS—	When Due.		
Funding Bonds—		Cash on hand	$10,756
		Net debt July 1, 1898	315,644
7s, Dec. 31, $14,000	Dec. 31, 1912	Tax valuation, real	2,079,006
Road Bonds—		Tax valuation, personal	162,428
6s, M&N 15, $90,000 g.	May 15, 1911	Total valuation 1898	2,241,434
6s, J&D, 10,000 g.	June 1, 1912	Assessment abt. 45% actual value.	
Subject to call 1901 and 1902.		State & co. tax (per 1,000) '98	21·35
Bonded debt July 1, '98	$114,000	Population in 1890 was	2,771
Floating debt	212,400	Population in 1880 was	638
Total debt	326,400	Population in 1898 (est.)	7,000

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—A. J. Cook, County Auditor.

County seat is Vancouver.

LOANS.—	When Due.		
Court House Bonds—		Total debt July 1, 1898	$197,350
6s, May 15, $40,000	May 15, 1911	Cash on hand	50,109
Subject to call after 10 years.		Net debt July 1, 1898	147,241
Funding Bonds—		Tax valuation, real	3,574,424
6s, J&D, $45,000	Dec. 1, 1909	Tax valuation, personal	530,060
Subject to call after 10 years.		Total valuation 1898	4,104,484
6s, g., J&D, $10,000 g.	Dec. 1, 1901	State & co. tax (per M.), '98	$12.00
6s, g., J&D, 15,000 g.	Dec. 1, 1906	Population in 1892 was	11,526
6s, g., J&D, 25,000 g.	Dec. 1, 1911	Population in 1890 was	11,709
6s, g., J&D, 61,000 g.	Dec. 1, 1916	Population in 1897 about	14,000

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City.

TAX FREE.—All the above bonds are exempt from taxation.

COLFAX.—H. H. McCord, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1899, at $74,770.

LOANS—	When Due.		
Municipal Purposes—		Total debt	$99,803
6s, F&A, $30,000	Feb. 1, 1912	Cash on hand	5,406
Water Works—		Net debt Jan. 1, 1899	94,397
6s, F&A, $47,000	Feb. 1, 1912	Tax valuation 1898	844,730
Bonded debt Jan. 1, 1899	$77,000	Total tax (per $1,000) '96	$15·00
Floating debt	22,803	Population in 1890 was	1,649

COLUMBIA CO.—H. E. Gilham, Auditor.

County seat is Dayton.

Bonded debt Aug. 1, '98	$38,000	Tax valuation, personal	$767,160
Floating debt	74,735	Total valuation 1898	3,377,105
Total debt	112,735	Tax rate (per $1,000) 1898	$22·112
Sinking fund assets	15,000	Population in 1892 was	6,397
Net debt Aug. 1, 1898	97,735	Population in 1890 was	6,709
Tax valuation, real	2,609,945	Population in 1880 was	7,103

COWLITZ CO.—J. H. Wood, Auditor.

County seat is Kalama.

LOANS—	When Due.		
County Bonds—		Net debt July 1, 1898	$56,544
6s, ..., $56,000	1917	Tax valuation, real	2,662,668
Subject to call after 1907.		Tax valuation, personal	391,649
Bonded debt July 1, 1898	$56,000	Total valuation 1898	3,054,317
Floating debt	3,369	State & co. tax (per M.) '97	$23·85
Total debt	59,369	Population in 1892 was	6,751
Cash on hand	2,825	Population in 1890 was	5,917
		Population in 1897 about	9,000

DOUGLAS CO.—W. H. Anderson, Auditor.

County seat is Waterville.

LOANS—	When Due.		
Funding Bonds—(1893)—		Cash on hand	$5,255
6s, ... $30,000	Dec. 1, 1913	Net debt July 1, 1898	36,950
Bonded debt, July 1, 1898	$30,000	Tax valuation 1898	2,583,575
Floating debt	12,205	State & Co. tax (per M.) '98	$15·00
Total debt	42,205	Population in 1890 was	3,161
		Population 1895 (estm'td)	5,000

EVERETT.—J. O. WHITMARSH, Mayor. DR. J. E. STAUFFER, Clerk.

This city is in Snohomish County.

Bonded debt Jan. 1, '99	$111,500	Tax valuation, 1898	$1,715,348
Floating debt	12,500	City tax (per $1,000) 1898	$10·00
Total debt Jan. 1, 1899	124,000	Population in 1899 about	5,000

FAIR HAVEN.—L. N. GRIFFIN, Mayor. H. L. MERRILL, Clerk.

This city is in Whatcom County.

LOANS—	When Due.		
Municipal Bonds—		Taxes, etc., due	$174,336
6s, J&J, $225,000, g.	July 1, 1911	Net debt Mar. 10, 1897	191,916
Int. payable at Chase Nat. B'k, N.Y.		Total valuation 1894	2,152,795
Bonded debt Mar. 10, '97	$225,000	Total tax rate (per $1,000)	$32·00
Floating debt	141,252	Population in 1890 was	4,076
Total debt	366,252	Population in 1896 about	4,000

TAX FREE.—All bonds are exempt from taxation.

GARFIELD CO.—J. A. Strain, Auditor.

County seat is Pomeroy.

County has no bonded debt.		Tax valuation, railroads	$77,595
Floating debt July 1, '98	$41,363	Total valuation 1898	1,632,827
Cash on hand July 1, '98	26,674	State & co. tax (per M.) '97	$26·70
Tax valuation, real	1,101,538	Population in 1890 was	3,897
Tax valuation, personal	453,694	Population in 1897 about	5,000

ISLAND CO.—Carl Pearson, Co. Auditor.

County seat is Coupeville.

Bonds are all held by State school fund and are tax exempt.

LOANS—	When Due.		
Court House—		Tax valuation, personal	$150,738
6s, Jan., $20,000	Jan. 1, 1912	Total valuation 1898	1,078,488
Bonded debt Feb. 1, 1898	$20,000	Total tax (per $1,000) '97	$17·8614
Floating debt	8,579	Population in 1892 was	1,411
Total debt Feb. 1, 1898	28,579	Population in 1890 was	1,787
Tax valuation, real	927,750	Population in 1898 (est.)	1,600

INTEREST on bonded debt is payable in Olympia.

JEFFERSON CO.—M. M. Smith, Auditor.

County seat is Port Townsend. This county has entered into an agreement with its bondholders whereby the interest on bonds outstanding is reduced from 6 per cent to 4 per cent for a term of five years from January 1, 1898.

LOANS—	When Due.		
Court House & Road		Equal'd valuation, real	$2,269,624
		Equal'd valuation, pers.	341,485
6s, Jan., $225,000	Jan. 1, 1911	Equal'd valuation, RR.	80,210
Bonded debt July 1, 1898	$225,000	Total valuation, 1898	2,691,319
Floating debt	213,660	State and County tax (per $1,000) 1897	20·97
Total debt	438,630	Population in 1892 (est)	7,400
Cash on hand	75,000	Population in 1890 was	8,368
Net debt July 1, 1898	363,529		

KING COUNTY.—Chas. F. Whittlesey, Treas.

County seat is Seattle.

LOANS—	When Due.		
Court House Bonds—		Total debt	$700,491
5s, J&J, $200,000	July 1, 1929	Cash on hand	18,151
Subject to call after July 1, 1909		Net debt Jan. 1, 1899	682,340
Funding Bonds—		Tax valuation real	35,303,042
5s, M&S, $113,000	Mar. 1, 1919	Tax valuation pers'al	7,001,428
Subject to call after Mar. 1, 1909		Tax valuation, railroad	2,056,623
State & co. tax (per M.) '98	$11·00	Equal'd val'tion 1898	44,361,093
Bonded debt Jan. 1, 1899	$313,000	State & co. tax (per M.) '98	$10·00
Floating debt	387,491	Population in 1890 was	63,989
		Population in 1899 (est.)	85,000

INTEREST is payable at the Nat. Park Bank, N. Y. and at Seattle.

KITSAP CO.—C. W. Clausen, Auditor.

County seat is Port Orchard.

County has no bonded debt.		Total valuation 1898	$1,530,904
Floating debt July 1, '98	$35,920	St. & co. tax (per M.) 1898	$19·35
Cash on hand	22,724	Population in 1892 was	5,147
Tax valuation, real	1,149,704	Population in 1896	5,124
Tax valuation, personal	381,200		

KITTITAS CO.—L. V. Wells, Auditor.

County seat is Ellensburg.

LOANS—	When Due.		
County Bonds, 1895—		Tax valuation, real	$2,743,276
6s, ..., $117,000	1915	Tax valuation, person'l	856,536
Subject to call after 1905		Tax valuation, railroads	962,307
Funding Bonds, 1892—		Total valuation 1898	4,567,129
6s, ann., $78,000	Mar. 1, 1912	State & Co. tax (p. M.) '98	$13·60
Subject to call after Mar. 1, 1902		Population in 1892 was	8,062
Total debt Feb. 1, 1899	$195,000	Population in 1890 was	8,777
		Population in 1898 (est.)	8,000

KLICKITAT CO.—Jas. W. Butler, Auditor.

County seat is Goldendale.

LOANS—	When Due.		
Funding Bonds—		Net debt July 1, 1898	$95,787
6s, J&J, $70,200 g.	1900 to 1916	Tax valuation, real	1,519,316
Payable part yearly on Jan. 1.		Tax valuation, person'l	587,174
6s, J&J, $25,000, g.	July 1, 1916	Total valuation 1898	2,186,490
Bonded debt July 1, '98	$95,200	Total tax rate (per M.) '97	$20·00
Floating debt	14,209	Population in 1890 was	5,167
Total debt	109,409	Population in 1880 was	4,055
Cash on hand	13,622	Population in 1898 about	7,500

LEWIS COUNTY.—J. M. Traughber, Aud'r.

County seat is Chehalis.

LOANS—	When Due.		
County Bonds—		Cash in treasury	$13,668
5½s, J&J, $100,000	1903-1912	Net debt July 1, 1896	174,603
($10,000 due yearly on Jan. 1.)		Ditch debt (additional)	17,150
Bonded debt July 1, '96	$100,000	Tax valuation 1898	5,417,705
Floating debt	88,272	Sta. & co. tax (p. $1,000) '95	$15·40
Total debt July 1, 1896	188,272	Population in 1890 was	11,499
		Population in 1897 about	16,000

LINCOLN CO.—J. W. Anderson, Auditor.

County seat is Davenport.

LOANS—	When Due.		
Funding Bonds—		Tax valuation, real	$3,530,689
6s, Sept., $60,000	June 1, 1912	Tax valuation, personal	1,085,592
6s, Sept., 20,000	Sept. 1, 1912	Tax valuation, railr'ds.	783,234
Interest payable at New York.		Total valuation 1898	5,399,815
Total debt Mar 1, '98	$80,000	Total tax (per $1,000) '97	$17·00
Cash on hand	3,645	Population in 1890 was	9,312
Net debt Mar. 1, 1898	76,355	Population 1898 (estim'd)	14,000

MASON CO.—A. L. Bell, Auditor.

County seat is Shelton.

Bonded debt Feb. 1, 1899	$29,000	Tax valuation, personal	$258,950
Floating debt	3,000	Total valuation 1898	1,751,320
Total debt Feb. 1, 1899	32,000	State & co. tax (per M.) '98	$21·25
Tax valuation, real	1,395,690	Population in 1890 was	2,826
Tax valuation, RRs	96,780	Population in 1899 (est.)	3,000

NEW WHATCOM.—E. E. HARDIN, Mayor. C. F. PARK, Treasurer.

This is the county seat of Whatcom County.

LOANS—	When Due.		
General Municipal Bonds—		Floating debt	$84,000
6s, Var., $237,000 g.	1911-12-13	Total debt Feb. 1, 1899	561,000
Funding Bonds—		Tax valuation 1898	3,000,000
5s, M&N, $57,000	May 1, 1912	City tax rate (per $1,000)	$17·00
Water Bonds 1893—		Total tax rate (per $1,000)	28·49
5½g, A&O, $183,000 g.	Apr. 1, 1913	Population in 1890 was	4,059
Bonded debt Feb. 1, 1899	$477,000	Population in 1899 (estim'd)	5,000

OPTIONAL.—The $183,000 of water-works bonds are optional at the rate of $25,000 yearly after ten years from date.

INTEREST is payable in New York City.

TAX FREE.—All bonds are exempt from taxation.

NORTH YAKIMA.—

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

LOANS—	When Due.		
FUNDING BONDS—		Bonded debt Jan. 1, 1898	$90,000
6s, J&D, $30,000	Dec. 1, 1915	Tax valuation 1897	1,018,606
SEWERAGE SYSTEM—		City tax (per $1,000) '97	$12·80
6s, M&N, $60,000	Nov. 2, 1911	Population in 1890 was	1,535
Interest payable in New York.		Population in 1895 (est.)	4,000

OKANOGAN CO.—FRED PFLAEGING, Auditor.

County seat is Conconully.

County has no bonded debt.		Equal. valuation, pers'al.	$536,760
Floating debt July 23, '98	$135,497	Equal. valuation, railr'ds.	101,617
Cash in treasury	15,511	Total valuation 1898	906,476
Net debt July 23, 1898	119,986	State & co. tax (p. $1,000) '97	$23·00
Equal. valuation, real	269,309	Population in 1890 was	1,467

OLYMPIA.—C. S. REINHART, Mayor.

Olympia is situated in Thurston County.

LOANS—	When Due.		
FUNDING BONDS—		Floating debt	$73,000
6s, J&J, $45,000, g	July 1, 1920	Total debt Aug. 17, 1898	273,000
Subject to call after July 1, 1910		Tax valuation 1897	2,102,000
6s, A&O, $155,000, g	Oct. 1, 1911	Total tax (per $1,000) '97	27·00
Interest is payable in New York.		Population in 1888 was	1,232
Bonded debt Aug. 17, '98	$200,000	Population 1890 was	4,698
		Population 1898 (est.)	4,800

TAX FREE.—All bonds issued by this city are exempt from taxation.

PACIFIC CO.—J. H. DALTON, Auditor.

County seat is South Bend.

LOANS—	When Due.		
REFUNDING BONDS—		Floating debt	$37,245
6s, Nov., $33,000	Nov. 1, 1901	Total debt Feb. 1, 1899	70,245
Subject to call before maturity.		Tax valuation 1898	2,097,342
Bonded debt Feb. 1, 1899	$33,000	Total tax (per $1,000) '98	$18·00
		Population in 1897 about	6,000

INTEREST is payable at the Bank of North America.

PIERCE CO.—W. D. C. SPIKE, Auditor.

The county seat is Tacoma.

LOANS—	When Due.		
FUNDING BONDS, GOLD—		Bond. debt Jan. 1, '99	$741,000
6g, Apr. 2, $293,000, g	1914	Floating debt	92,864
Optional after 1904.		Total debt	833,864
6s, June, $200,000	June 1, 1911	Tax valuation, real	25,447,617
Subj't to call after June 1, 1901		Tax valuation, personal	4,262,573
FUNDING BONDS, GOLD—(Con.)—		Tax valuation, railroad	1,281,823
5s, May, $200,000	May 2, 1912	Total valuation 1899	30,992,013
6s, June, 25,000	Dec. 1, 1910	Total tax (per $1,000) '99	$12·00
6s, June, 23,000	Dec. 1, 1911	Population in 1890 was	50,940
Subject to call after 10 years.		Population 1895 (est.)	69,385

INTEREST and principal are payable at the Chase National Bank, New York.

TAX FREE.—Bonds are exempt from taxation when held by parties not residing in the State.

PORT ANGELES.—J. A. SMITH, City Clerk.

County seat of Clallam County. About $100,000 of street grading an other warrants heretofore included in floating debt have been declared illegal.

Bonded debt Jan. 1, '99	$86,000	Tax valuation, personal	$54,554
Floating debt	133,716	Total valuation 1898	620,112
Total debt	219,716	City tax (per $1,000) '98	$23·00
Sinking fund	15,000	Total rate (per $1,000) '98	48·30
Net debt Jan. 1, 1899	204,716	Population 1899 about	2,500
Tax valuation, real	565,558		

PORT TOWNSEND.—{D. H. HILL, Mayor. {T. H. SMITH, Clerk.

This city is situated in Jefferson County.

LOANS—	When Due.		
CITY BONDS—		Total debt Jan. 1, 1898	$148,258
6s, J&J, $85,000 g	July 1, 1911	Cash assets	7,703
FUNDING BONDS—		Total valuation 1896	1,663,000
6s, M&N, 13,500	Dec. 1, 1915	City tax (per $1,000)	$7·80
Int. paid by Laidlaw & Co., N. Y.		Average school tax	3·00
Bonded debt Jan. 1, 1898	$98,500	Total tax (per $1,000) '98	30·95
Floating debt	49,758	Population in 1890 was	4,558
		Population in 1899 (est.)	6,000

SAN JUAN CO.—WM. O. CLARK, Auditor.

County seat is Friday Harbor.

Bonded debt Jan. 1, 1899	$13,000	Tax valuation, real	$756,428
Floating debt	1,582	Tax valuation, personal	111,321
Total debt	14,582	Total valuation 1898	867,749
Cash on hand	2,451	Tax rate (per $1,000) '97	$25·00
Net debt Jan. 1, 1899	12,131	Population in 1890 was	2,072

SEATTLE.—{T. J. HUMES, Mayor. {WILL H. PARRY, Comptroller.

Seattle is situated in King County.

LOANS—	When Due.		
CONDEMNATION AWARD BONDS—		JUDGMENT BONDS—	
5s, g, A&O, $220,000 g.	Apr. 1, 1912	5s, g, A&O, $275,000 g.	Apr. 1, 1912
FUNDING BONDS—		SEWER BONDS—	
5s, J&J, $460,000	July 1, 1911	5s, g., J&J, $190,000 g.	July 1, 1912
5s, g, A&O, $135,000 g.	July 1, 1913	5s, g., J&J, 250,000 g.	July 1, 1913
5s, g, J&J, $495,000 g.	July 1, 1913	SEWER TUNNEL BONDS—	
GENERAL BONDS—		5s, g., J&J, $95,000 g.	July 1, 1913
5s, g, A&O, $240,000 g.	Apr. 1, 1912	WATER BONDS—	
GRANT STREET BONDS—		5s, g, J&J, $205,000 g.	July 1, 1912
8s, g, M&S, $5,000	Sept., 1899	WATER AND SEWER BONDS—	
		5g, J&J, $955,000 g	July 1, 1910

INTEREST is payable in New York, and also at the office of the City Treasurer in Seattle. All interest is provided for by special tax levy.

TAX FREE.—All the bonds issued by this city are tax exempt.

TOTAL DEBT.—The following statement shows Seattle's bonded debt, including the water debt, the floating debt and the total city debt on each date named.

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1896.
Bonded debt	$3,525,000	$3,530,000	$3,540,000
Floating debt (validated warrants) all called	.....	102	31,660
Total	$3,525,000	$3,530,102	$3,571,660
Water debt (included)	$1,050,000	$1,050,000	$1,050,000

The city has issued no warrants since 1893.

ASSESSED VALUATION.—The city's assessed valuation and total tax rate has been as follows.

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax rate per $1,000
1898	$26,087,663	$5,479,054	$31,566,717	$22·50
1897	25,890,887	4,823,241	30,714,128	24·50
1896	27,026,055	4,106,579	31,132,634	26·85
1895	26,988,114	3,979,724	30,967,838	33·10
1891	38,386,755	6,239,740	44,626,495	.....
1890	.....	.....	26,340,000	.....

CITY TAX rate (per $1,000) for 1898 in the "old limits" was $9·00; in the "new limits" it was $7·00.

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1898 (estimated) 75,000.

SEATTLE SCHOOL DISTRICT NO. 1.—

This school district is in King County and includes the city of Seattle.

Bonded debt. 1898	$756,000	Value of school prop'ty	$750,000
Tax valuation, 1897	30,714,128	Population 1897 (est'd)	75,000

SKAGIT COUNTY.—GRANT NEAL, Auditor.

County seat is Mount Vernon.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation, real	$5,655,597
6s, Dec., $100,000	Dec. 1, 1913	Tax valuation, personal	646,393
Subject to call after 10 years.		Tax valuation, railroads	680,590
Interest is payable in New York.		Total valuation 1898	6,982,580
Bonded debt July 1, '98	$100,000	Real valuation (about)	18,000,000
Floating debt (net)	66,113	Total tax (per $1,000) '98	$17·00
Total debt	166,113	Population in 1890 was	8,747
		Population in 1898 (est.)	12,000

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

County seat is Everett.

LOANS—	When Due.		
FUNDING BONDS—		Cash on hand	$22,457
6s, ..., $115,000, g	Feb. 1, 1902	Net debt July 1, 1898	412,888
($11,500 due yrly) to Feb. 1, 1911		Tax valuation, real	4,963,234
6s, ..., $35,000, g	Mar. 1, 1914	Tax valuation, pers'l	1,342,569
ROAD AND BRIDGE BONDS—		Tax valuation, railr'ds	1,324,242
5s, ..., $80,000, g		Total valuation 1898	7,630,045
Bonded debt July 1, '98	$230,000	State & co. tax (per M.) '98	$19·90
Floating debt	205,345	Population in 1890 was	8,514
Total debt July 1, 1898	435,345	Population in 1896 (est.)	20,000

SPOKANE.—GEO. A. LIEBES, Comptroller.

This city is situated in Spokane County.

LOANS—	When Due.		
FUNDING BONDS—		Bond'd debt Feb. 1, '99	$1,620,000
6s, A&O, $700,000	Oct. 1, 1911	Floating debt	399,617
5½s, F&A, 300,000	Feb. 1, 1918	Total debt	2,019,617
PARK BONDS—		Cash on hand	129,501
5s, ..., $10,000		Net debt Feb. 1, 1899	1,890,115
WATER BONDS—		Improvem't bonds (adj'd)	68,299
6s, ..., $70,000	Dec. 1, 1908	Water warrants (addit'l)	333,000
6s, A&O, 500,000	Oct. 1, 1911	Tax valuation 1898	18,544,317
5s, ..., 50,000	Sept. 1, 1914	City tax rate (p. $1,000) '98	$12·00
WATER WARRANTS—		Total tax rate (per $1,000)	30·00
6s, J&J, $324,000	1900 to 1917	Value of water-works	$1,000,000
(Part due yearly on Jan. 1.)		Population in 1890 was	19,922
		Population in 1899 (est.)	40,000

INTEREST and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

SPOKANE CO.—H. H. HUBBARD, Auditor.

County seat is Spokane.

LOANS—	When Due.		
COURT HOUSE & JAIL BONDS—'93		Bonded debt Feb. 1, '99	$483,000
6s, Nov., g., $250,000	Nov. 1, 1913	Floating debt	204,092
FUNDING BONDS—1892-3—		Total debt	687,092
6s, Jan., g., $183,000	Jan. 1, 1912	Total valuation 1898	26,190,788
6s, Nov., g., 50,000	Nov. 1, 1913	State & co. tax (per M.) '98	$13·00
Interest is payable in Spokane.		Population in 1890 was	37,487
		Population in 1899 (est.)	44,000

SPRAGUE.—

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops. Instead of re-building in Sprague the new shops were located at Spokane.

LOANS—	When Due.		
ELECTRIC-LIGHT AND WATER—		Total debt Sept. 1, 1897	$47,000
6s, J&J, $35,000	July 1, 1912	Total valuation 1895	507,683
Bonded debt Sept. 1, 1897	$35,000	Total valuation 1896	243,234
Water debt (included)	17,500	Total tax 1896 (per $1,000)	$32·66
Floating debt	12,000	Population in 1890 was	1,689
		Population in 1896 (est.)	1,600

INTEREST is payable at Denver, Col.

STEVENS CO.—D. C. ELY, Auditor.

County seat is Colville.

LOANS—	When Due.		
CURRENT EXP. AND FUNDING—		Tax valuation, real	$1,660,777
6s, ..., $55,000	20 years	Tax valuation, personal	824,259
Bonded debt July 1, 1898	$55,000	Tax valuation, railr'ds.	625,943
Floating debt	87,904	Total valuation 1898	3,110,979
Total debt July 1, 1898	142,904	State and county tax (per $1,000) 1897 (abt.)	$22·00
Cash on hand	3,670	Population in 1895 (est.)	6,000
Net debt July 1, 1898	139,234	Population in 1890 was	4,341

TACOMA.—{JOHNSON NICKENS, Mayor. {ALFRED LISTER, Comptroller.

Tacoma is the county seat of Pierce County. The $700,000 or thereabouts of city warrants recently declared void by the State Supreme Court were warrants that had already once been paid and therefore were illegally issued. Litigation is still in progress. Prior to Jan. 1, 1899, a small amount ($17,699) of these warrants was paid by court order and numerous others are now before the court for decision.

LOANS—	When Due.		
BRIDGE BONDS—		LOCAL IMPROVEMENT BONDS—	
5g., J&D, $100,000, g.	June 1, 1913	8s, Oct. 4 ... $11,500	Oct. 4, 1900
CITY HALL BONDS—		(Payable 1/5 yearly.)	
6g., A&O, $200,000, g.	Apr. 15, 1911	8s, June 17, $498	June 17, 1908
FUNDING BONDS—		(Payable 1/10 yearly.)	
6g., A&O, $350,000, g.	Apr. 15, 1911	WATER AND LIGHT BONDS—	
		5g., J&D, $2,080,000, g.	J'ne 1, 1913

PAR VALUE.—Bonds are for $1,000 each, except local improvement bonds, which are for $50 each.

INTEREST on the City Hall and funding bonds is payable at the office of the Mercantile Trust Company, New York.

TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The $11,998 of local improvement bonds, not included in the totals, are not city obligations but liens on the property benefited.

	Jan. 1, '99.	Sept. 1, '97.	July 1, '96.	Nov. 1, '95.
Bonded debt	$2,730,000	$2,730,000	$2,730,000	$2,730,000
Floating debt	843,745	870,601	761,246	902,622
Total debt	$3,573,745	$3,600,601	$3,491,246	$3,632,622
Sinking fund assets	21,406	21,406	21,414	21,404
Net debt	$3,552,339	$3,579,195	$3,469,832	$3,611,218
Water debt (included in total)	$2,080,000	$2,080,000	$2,080,000	$2,080,000

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax Per $1,000
1898	$19,8 4,635	$3,301,812	$23,136,447	$12 00
1897	24,209,775	2,490,658	26,700,433	11 00
1896	24,052,086	2,453,145	26,505,231	11 00
1895	22,849,490	3,603,322	26,452,812	13 50
1894	36,693,986	.....	.....	5 00
1893	37,553,445	4,070,030	41,623,475	10 00

The total tax rate for 1898 was $27 00 per $1,000, and includes State tax, $5 40; county tax, $4 60; city tax proper, $12 00, and school tax, $3 00. The uncollected taxes for the years 1892 to 1898, inclusive, amount to $298,703.

POPULATION.—The population in 1890 was 36,006; in 1880 it was 1,098. According to local estimate the population for 1899 was 55,000.

TACOMA SCHOOL DISTRICT NO. 10.—G. F. WHITTY, Secretary.

LOANS—	When Due.		
BUILDING BONDS—GOLD:		Bond. debt July 1, 1898.	$310,000
6s, ...	$100,000.....Feb. 1, 1900	Floating debt	100,970
6s, F&A,	86,000.....Aug. 1, 1911	Total debt July 1, 1898	410,970
FUNDING BONDS—GOLD:		Tax valuation 1898	23,501,494
6s, F&A,	$64,000.....Aug. 1, 1911	Tax rate (per $1,000) '98	$3·00
6s, ...,	60,000.....Oct. 1, 1913		

THURSTON CO.—R. A. GRAHAM, Auditor.

County seat is Olympia.

LOANS—	When Due.		
COURT HOUSE BONDS—		Bonded debt Feb. 1,'99.	$225,000
6·04s, ...	$30,000..Nov. 1, 1911	Floating debt	119,337
Subject to call after 1901.		Total debt Feb. 1, '99	344,337
6s, ...	$20,000..Sept. 1, 1912	Cash in sinking fund	17,883
Subject to call after 1902.		Net debt Feb. 1, 1899	326,454
5s, April,	$100,000...Apr. 1, 1911	Tax valuation, real	4,462,136
Subject to call after 1901.		Tax valuat'n, personal.	707,551
FUNDING BONDS—		Total valuation, railr'ds	614,351
6s, ...,	$75,000.....May 1, 1909	Total valuation, 1898	5,784,038
Subject to call after May 1, 1904		Tax valuation 95% of actual value.	
Interest payable in N. Y. City and Olympia.		State & Co. tax (per M.) '98	$12·66
		Population in 1890 was	9,675
		Population in 1899 (est.)	12,500

VANCOUVER.—{A. B. EASTMAN, Mayor. {E. M. SCANLON, Clerk.

This city is situated in Clark County.

LOANS—	When Due.		
GOLD BONDS—		Cash assets	$2,500
6s, M&S,	$35,000....Mar. 2, 1911	Net debt Feb. 1, 1898	72,500
6s, ...,	20,000.....1915	Tax valuation '97 about	1,700,000
Total debt Feb. 1, 1898	$75,000	Population in 1890 was	3,545
		Interest is payable in New York.	

Both principal and interest of these bonds is payable in gold.

WALLA WALLA CO.—{J. W. McGHEE, Jr., Tr. {C. N. McLEAN, Aud.

County seat is Walla Walla.

LOANS—	When Due.		
FUNDING BONDS—		County & road funds	$29,586
5s, Ann.,	$80,000.....1910	Net debt July 1, 1898	103,308
(Subject to call after 1900.)		Tax valuation, real	6,036,300
Interest payable at Walla Walla.		Tax valuation, personal	1,990,247
Bonded debt July 1, 1898	$80,000	Total valuation 1898	8,026,547
Floating debt	53,894	State & co. tax (per M), '98	$16·00
Total debt July 1, 1898	133,894	Population in 1898 (est.)	14,000
		Population in 1890 was	12,224

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

County seat is New Whatcom.

Bonded debt July 1, '98.	$211,500	Tax valuation, personal	$957,738
Floating debt	307,884	Tax valuation, railroads	717,577
Total debt July 1, 1898.	519,384	Total valuation 1898	7,924,223
Cash on hand	22,535	State & Co. tax (p. $1,000) '98	$17·00
Net debt July 1, 1898	496,849	Population in 1892 was	16,565
Tax valuation, real	6,248,908	Population in 1890 was	18,591

WHITMAN CO.—JOHN T. CORNER, Auditor.

County seat is Colfax. The county is now on a cash basis, floating debt having been paid off.

LOANS—	When Due.		
FUNDING BONDS—		Tax valuation real.	$7,678,913
5s, g., Apr. 1,	$200,000. g. Apr. 1, '12	Tax valuation, personal.	2,613,335
Optional after Apr. 1, 1902		Tax valuation, railr'ds.	1,532,525
Interest payable in New York City.		Total valuation 1898	11,824,773
Total debt Feb. 1, 1899	$200,000	State & co. tax (per M.) '98	$14·00
Sinking fund	6,000	Population in 1898 (est.)	30,000
Net debt Feb. 1, 1899	194,000	Population in 1890 was	19,109

YAKIMA COUNTY.—E. E. KELSO, Auditor.

County seat is North Yakima.

LOANS—	When Due.		
COUNTY BONDS—1892.		Floating debt	$77,847
5½s, Sept.,	*75,000..Sept. 1, 1912	Total debt	232,847
Subject to call after ten years.		Tax valuation, real	4,193,853
REDEMPTION BONDS—1888.		Tax valuation, personal.	1,205,428
6s, J&J,	*80,000..Oct. 1, 1908	Tax valuation, railroads.	1,051,259
Subject to call after ten years.		Total valuation 1898	6,450,540
Interest is payable in New York and San Francisco.		State & co. tax (per M) 1898.	$14·00
Bonded debt Jan. 1, '99	$155,000	Population in 1890 was	4,429
		Population in 1899 (est.)	12,000

State of Nevada.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) -	March 2, 1861
Admitted as a State (Act March 21, 1864) -	Oct. 31, 1864
Total area of State (square miles) - - -	112,090
State Capital - - - - - - -	Carson City
Governor (till Tues. aft. 1st Mon. Jan. 1903) -	R. Sadler
Secretary of State (till Tues. aft. 1st Mon. Jan. '03)	E. Howell
Treasurer (till Tues. aft. 1st Mon. Jan. '03) -	D. M. Ryan

Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
School bonds* Apr. 1, 1879	5	J & J	Irredeemable	$380,000
do Sept. 1, 1891	4	J & J	Sept. 1, 1901	15,000
do Nov. 1, 1891	4	J & J	Nov. 1, 1901	20,000
do Sept. 30, 1893	4	J & J	Sept. 30, 1903	10,000
do Oct. 31, 1893	4	J & J	Oct. 31, 1903	10,000
do Apr. 1, 1895	4	J & J	Apr. 1, 1915	35,000
do Sept. 2, 1895	4	J & J	Sept. 2, 1905	20,000
do Oct. 31, 1895	4	J & J	Oct. 31, 1905	20,000
do Nov. 30, 1895	4	J & J	Nov. 30, 1905	8,000
do Apr. 7, 1897	4	J & J	Apr. 7, 1917	11,764
do June 21, 1897	4	J & J	June 21, 1917	5,000
do Aug. 1, 1897	4	J & J	Aug. 1, 1907	25,000
do Aug. 1, 1897	4	J & J	Aug. 9, 1917	3,000
do Sept. 1, 1897	4	J & J	Sept. 1, 1917	1,000
do Oct. 31, 1897	4	J & J	Oct. 31, 1907	10,000
do Nov. 30, 1897	4	J & J	Nov. 30, 1907	3,000
do Nov. 30, 1897	4	J & J	Nov. 30, 1917	3,000
University bonds† May 1, 1889	4	J & J	May 1, 1899	5,000
do Aug. 1, 1889	4	J & J	Aug. 1, 1899	5,000
do Oct. 1, 1889	4	J & J	Oct. 1, 1899	5,000
do Feb. 28, 1890	4	J & J	Feb. 28, 1900	10,000
do June 11, 1890	4	J & J	June 11, 1900	10,000
do Nov. 11, 1890	4	J & J	Nov. 11, 1900	3,000
do 1893	4	J & J	1903	4,000
do 1894	4	J & J	1904	2,000
do Oct. 1, 1895	4	J & J	Oct. 1, 1905	5,000
do Apr. 1, 1896	4	J & J	Apr. 1, 1906	3,000
do May 7, 1897	4	J & J	May 7, 1907	1,000
do June 21, 1897	4	J & J	June 21, 1907	1,000
State University fund, 1893-4.	4	J & J	1903-1904	11,000
do do Mar. 30, '95	4	J & J	Mar. 30, 1905	3,000
do do June 1, '95	4	J & J	June 1, 1905	5,000
do do Oct. 1, '95	4	J & J	Oct. 1, 1905	1,000
do do July 1, '96	4	J & J	July 1, 1906	2,000
do do May 7, '97	4	J & J	May 7, 1907	1,000
do do June 21, '97	4	J & J	June 21, 1907	600
do Jan. 22, 1898.	4	J & J	Jan. 22, 1908	10,000

* These various bonds are all held by the State Scho Fund.
† These various bonds are all held by the University Fund 90,000 Acre Grant.

PAR VALUE OF BONDS.—Bonds are in pieces of $1,000 each.

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for $380,000) and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '95.
The total debt (exclusive of $380,000 bond)	$287,364	$292,274	$227,000	$157,629
Cash in treasury	136,099	.....	134,746	146,065
Net debt	$151,265	.....	$92,254	$11,564

ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1898	$16,364,656	$6,822,555	$930,034	$23,517,245
1897	16,639,662	6,408,534	449,050	23,497,248
1896	16,932,537	6,173,296	352,334	23,106,134
1895	15,586,644	7,969,077	167,739	23,723,561
1290	16,934,721	7,728,663	686,709	25,350,093
1885	17,062,944	9,400,344	939,336	27,402,624
1880	17,742,714	9,855,944	4,496,738	32,095,396
1875	15,502,392	13,737,472	17,003,869	46,243,733
1870	11,320,113	8,377,995	5,910,398	25,608,506
1865	.....	.....	3,286,672	21,984,947

The State tax rate (per $1,000) for 1898 was $9·20.

DEBT LIMITATION.—Nevada has in its Constitution limited the *State* to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden even to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.

Counties, cities, towns etc. cannot become stockholders in any company, or loan its credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:

ARTICLE IX., SECTION 3. [*State debt limited.*] For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts

shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SECTION 4. [*State prohibited from assuming debts of cities, &c.*] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [*State shall not loan its money or credit &c.*] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [*State to assume debts of the Territory.*] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada *Provided*, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [*County, city, town &c. not to be stockholders, &c.*] No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation or association, except railroad corporations, companies or associations.

SECTION 8. [*Cities and towns to be restricted by general laws*]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, borrowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE.—Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this, population has also declined, the Census of 1890 showing a total of only 45,761 persons, against 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has greatly fallen off in recent years. The full record of population is as follows:

1890	45,761	1880	62,266	1870	42,491	1860	6,857

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEVADA

HUMBOLDT CO.—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	When Due.		
COURT HOUSE BONDS—		Tax valuation, real	$2,366,690
7s, J&J, $52,000	Dec. 31, 1913	Tax valua., personal	1,168,656
Subject to call after 3 years.		Total valuation 1898	3,535,346
Bonded debt Jan. 1, 1899	$52,000	Assessment about $\frac{3}{5}$ actual value.	
Floating debt	4,948	Total tax (per $1,000) '98	$22·20
Total debt Jan. 1, 1899	56,948	Population in 1880 was	3,480
Cash in treasury	43,979	Population in 1899 (est.)	5,200

INTEREST is payable at Winnemucca.

TAX FREE.—The county's bonds are exempt from taxation.

LANDER COUNTY.—T. H. DALTON, Treas.

The county seat is Austin.

LOANS—	When Due.		
RAILROAD BONDS—		Floating debt	$256
6s, April, $57,000		Total debt Jan. 1, 1899	57,256
(Subject to call.)		Cash in treasury	32,273
		Tax valuation, real	996,168
		Tax valuation, personal	$310,234
		Total valuation 1897	1,306,403
		Total tax (per $1,000) '97	$22·20
		Population in 1890 was	2,266

INTEREST is payable at German American Bank, New York

LINCOLN COUNTY.—J. A. NESBITT, Treas.

The county seat is Pioche.

Bonded debt Jan. 1, 1899	$583,135	Tax valuation, personal	$126,713
Floating debt	18,306	Total valuation 1897	540,220
Total debt Jan. 1, 1899	601,441	Total tax (per $1,000), '97	$39·00
Cash in treasury	15,640	Population in 1890 was	2,468
Tax valuation, real	413,507	Population 1896 about	3,800

LYON COUNTY.—A. J. LOFTUS, Treasurer.

County seat is Dayton. Bonds are tax exempt.

LOANS—	When Due.		
5½s, $20,000	1919	Tax valuation, real, '97	$828,018
Subject to call after 1904.		Tax valuation, per., '97	312,138
Bonded debt Jan. 1, 1899	$20,000	Total valuation 1898	1,075,383
Floating debt	200	State & Co. tax (per M) '99	$24·00
Total debt Jan. 1, 1899	20,200	Population in 1890 was	1,987
Cash in treasury	11,000	Population in 1899 (est.)	1,900

NYE COUNTY.—T. WARBURTON, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1899	$42,742	Total valuation 1897	$375,277
Cash in treasury	8,227	Assessment is $\frac{3}{5}$ actual value.	
Tax valuation, real	172,335	Total tax (per $1,000) '97	$27·20
Tax valuation, personal	202,942	Population in 1890 was	1,290
		Population in 1880 was	1,875

OPTIONAL.—Bonds are subject to call.

RENO.—D. B. BOYD, Treasurer, Washoe County.

Reno is governed by the Board of Washoe County Commissioners.

LOANS—	When Due.		
SCHOOL BUILDING—		PARK FUND—	
6s, J&J, $4,000	1900-1903	5s, Dec., 2,500	1899-1905
($1,000 due yearly on Jan. 1.)		($1,000 due yearly on Dec. 1.)	
6s, Jan. 1, $6,000	1900-1905	UNIVERSITY BUILDING—	
($1,000 due yearly on Jan. 1.)		6s, J&J, $13,000	1899-1911
SEWER BONDS—		($1,000 due yearly on Jan. 1.)	
6s, Dec. 30, $10,000	1899-1908	Total debt Aug. 1, '98	$44,000
($1,000 due yearly on Dec. 30.)		Tax valuation 1898	1,731,563
6s, Dec., $3,500	1899-1905	City tax (per $1,000) '98	$10·00
($500 due yearly in Dec.)		Population in 1890 was	3,563
		Population in 1880 was	1,302
		Population in 1898 (local est.)	4,200

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

INTEREST AND PRINCIPAL of all bonds is payable at the office of the County Treasurer.

BONDS of Reno are exempt from taxation if held outside the State.

ASSESSMENT.—Real estate is assessed at about $\frac{7}{10}$ actual value, and personal property at about 4-5.

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.		
REDEMPTION BONDS—		Cash in treasury	$7,001
6s, July 1, $54,900	Jan. 1, 1913	Tax valuation, real	254,075
Interest payable at Ely, Nevada.		Tax valuation, personal	274,710
Bonded debt Jan. 1, 1899	$54,900	Total valuation 1897	528,785
Floating debt	20,000	State & Co. tax (per M) '98	$36·80
Total debt Jan. 1, 1899	74,900	Population in 1890 was	1,721
		Population in 1889 (est.)	2,500

OPTIONAL.—Bonds are subject to call whenever there is $1,000 in the sinking fund.

TAX FREE.—All bonds issued by this county are tax exempt.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

VIRGINIA—State, Cities, &c.....Pages 156 to 160
WEST VIRGINIA—State, Cities, &c.....Pages 160 to 161
KENTUCKY—State, Cities, &c.....Pages 161 to 163
TENNESSEE—State, Cities, &c.....Pages 163 to 165
NORTH CAROLINA—State, Cities, &c.....Pages 165 to 167
SOUTH CAROLINA—State, Cities, &c.....Pages 167 to 168
GEORGIA—State, Cities, &c.....Pages 168 to 170
FLORIDA—State, Cities, &c.....Pages 170 to 171
ALABAMA—State, Cities, &c.....Pages 171 to 173
MISSISSIPPI—State, Cities, &c.....Pages 173 to 174
LOUISIANA—State, Cities, &c.....Pages 174 to 175
ARKANSAS—State, Cities, &c.....Pages 175 to 176
OKLAHOMA—Territory, Cities, &c.....Pages 176 to 177
TEXAS—State, Cities, &c.....Pages 177 to 182

State of Virginia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - -	One of Original Thirteen
Total area of State (square miles) - - - - -	42,450
State Capital - - - - - - - - -	Richmond
Governor (term expires Dec. 31, 1901) - -	J. Hoge Tyler
Secy. of C'wealth (term exp. *1900) - - - -	J. T. Lawless
Auditor of Pub. Acc. (term exp. Jan. 1, 1900)	Morton Marye
Treasurer (term expires *Jan. 1, 1900) -	A. W. Harman, Jr.
Second Auditor (term exp. Jan. 1, 1900) -	Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

* These officials are elected by the General Assembly and hold office for two years.

STATE DEBT.—For a detailed report of the Virginia debt as it stood prior to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.—V. 66, p. 392.—V. 67, p. 333.—V. 68, p. 196, 241.

At present Virginia's debt stands as shown below:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Riddleberger Bonds, Act of 1882	3	J & J	July 1, 1932	$6,329,554
			Subject to call after 1900.	
Century bonds, dated 1891..2&3		J & J	July 1, 1991	17,951,172

The interest on the Century bonds is 2 per cent for the first 10 years (or until July 1, 1901,) and 3 per cent thereafter. Both issues are exempt from taxation.

Total amount of bonds issued under act of Feb. 20, 1892:	
To Bondholders' Committee	$16,359,860
Deposited with Commissioners of sinking fund	1,594,669
	$17,954,529
Canceled	3,357
Total	$17,951,172
Total Act of Feb. 14, 1882	6,329,554
Total debt Oct. 1, 1898	$24,280,726

The Virginia Legislature re-enacted the Funding Act of Feb. 20, 1892, and under its provisions all old Virginia bonds were allowed to be brought in and funded into new Century bonds, upon the same terms as the Olcott settlement, provided they were presented for funding prior to December 31, 1896. By the Act of January 25, 1898, however, another opportunity to fund the bonds was given. By this Act bondholders had until July 1, 1898, to come in and accept the terms, and power was given the Commissioners of the Sinking Fund to extend the time until Dec. 31, 1898. Bonds were to carry interest from the semi-annual period next preceding the date of funding. Under the old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but the 1892 Act makes coupon and registered bonds interchangeable.

WEST VIRGINIA CERTIFICATES.—In the settlement of 1871 it was assumed that West Virginia should provide for one-third the principal and interest of the then existing debt—for $15,239,370—that is out of the total debt of $45,718,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about $8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates. See CHRONICLE, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444. In August, 1898, another movement was started, this time under the leadership of Messrs. Brown Bros., with the same object in view. This plan provides for ascertaining the exact amount of the old Virginia debt with which West Virginia is justly chargeable (subject to certain limitations), and then compromising that amount at the same percentage at which Virginia compromised the two-thirds of the original Virginia debt, namely, 60 per cent for principal and 30¼ per cent for interest. (See CHRONICLE, Vol. 67, p. 333, and Vol. 68, p. 196 and 241; also article in current number of STATE AND CITY SUPPLEMENT.)

Besides the original "deferred certificates" there were subsequently issued under the Riddleberger Act "West Virginia interest-bearing certificates," to represent one-third the *principal* of the old bonds brought in for funding, and "non-interest-bearing certificates" to represent one-third the *interest* on old bonds brought in for funding. Under the agreement with the "Bondholders' Committee," the holders of the "Old Bonds" surrendered on settlement were given a certificate showing that West Virginia is indebted to them for one-third of said "Old Bonds." Including these the outstanding issues are:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
"Deferred certificates" of 1871	6	J. & J.	Contingent.	$12,961,530
Interest-bearing certs. of 1882	..	.....	.....	1,031,551
Non-int.-bearing certs. of 1882	..	.....	.....	744,970
Interest-bearing certs. of 1892	..	.....	.....	276,240
Non int.-bearing certs. of 1892	..	.....	.....	299,442

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of Real Estate.	Assessment of Personal Property.	Total.	Tax Rate per $1,000.
1898	$308,761,367	$100,046,014	$408,807,381	.....
1897	306,036,001	99,198,824	405,224,825	$4·00
1896	304,204,590	94,341,046	398,545,636	4·00
1895	313,182,340	83,132,476	396,314,816	.....
1893	306,200,638	93,838,414	400,039,052	4·00
1890	272,312,274	90,110,467	362,422,741	.....
1885	256,916,140	84,884,270	341,800,410	4·00
1880	234,272,951	70,391,018	304,663,969	.....

POPULATION—The population of Virginia has been as follows:

1890	1,655,980	1860	*1,596,318	1830	*1,211,405
1880	1,512,565	1850	*1,421,661	1820	*1,065,116
1870	1,225,163	1840	*1,239,797	1810	*974,600

* This includes population of the section now forming the State of West Virginia. Without West Virginia population was 1,219,630 in 1860; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928,348 in 1820; 869,131 in 1810; 801,608 in 1800 and 691,737 in 1790.

The proportion of the colored population was 41·76 per cent in 1880 and 38·70 per cent in 1890. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, and 640,867 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF VIRGINIA.

ALEXANDRIA.—E. F. PRICE, City Auditor.

This city is the county seat of Alexandria County.

LOANS— *When Due.*
REGISTERED COUPON BONDS, 1872.
6s, J&J, $37,500.....July 1, 1902

REGISTERED COUPON BONDS, 1879.
3-65s, J&J, $760,800..July 1, 1909

INTEREST is payable in Alexandria and all the bonds carry tax-receivable coupons.

TOTAL DEBT, ETC.—The subjoined statement shows Alexandria's total bonded debt, and the sinking fund, &c.

	Sept 1,'98.	*Jan* 1,'98.	*Jan.* 1,'97.	*July* 1,'93
Total bonded debt.....	$788,3 0	$798,300	$798,300	$915,832
Sinking funds.....	1',400	10,600	5,235	101,100
Net bonded debt....	$776,900	$787,700	$793,065	$814,732

The city has no water debt. Sinking fund receives about $4,500 yearly.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ of its actual value) and tax rate have been as follows:

Year.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation*	*City Tax per $1,000*
189[illegible].....	$4,171,584	$1,024,625	$5,196,210	.....
1897.....	4,098,000	1,025,000	5,123,000	$17·10
1896.....	4,154,000	1,013,000	5,167,000	17·10
1895.....	4,060,000	1,036,000	5,096,000	17·10
1891.....	3,560,000	913,000	4,473,000	18·00

DEBT LIMITATION.—The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

TAX FREE.—All bonds issued under the act of February 29, 1879, are exempt from city taxation.

POPULATION (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Covington is the county seat.

LOANS— *When Due.*
REFUNDING BONDS—
5s, Jan., $20,000.....1899-1908
($2,000 yearly on June 1.)
Interest payable by County Treas.
Bonded debt Jan 1, '99....$20,000

Total valuation 1898...$3,740,000
State & Co. tax (per M)'98.$11·00
School tax (per $1,000) '98. 2·00
Population in 1890 was. . 9,283
Population in 1898 (est.)...12,500

AMHERST CO.—H. C. JOYNER, Treasurer.

County seat is Amherst C. H.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ... $40,000.....1918
Bonded debt Jan. 1, 1899.$40,700
Floating debt..... 1,000
Total debt Jan. 1, 1899.. 41,700
Tax valuation, real.....1,536,729

Tax valuation, personal. $353,403
Tax valuation railroads...430,344
Total valuation 1899....2,520,476
Assessment about ¾ actual value.
State & Co. tax (per M.)'98.$11·00
Population in 1890 was.....17,551
Population in 1899 (about).20,000

BEDFORD CITY—{J. L. CAMPBELL, Mayor. {J. M. DANIEL, Recorder.

(formerly Liberty).—In Bedford County.

LOANS— *When Due.*
WATER AND MARKET BONDS—
6s, M&S, $40,000.....Mar. 1, 1915
Subject to call at any time.
6s, M&N, $45,000.....1921
Subject to call after 1901.
6s, A&O, $10,000.....1923
Subject to call after 1899.
6s, J&J, $45,000.....July 1, 1931
Subject to call after 1907.
ELECTRIC LIGHT BONDS—
5s, F&A, $3,500.....1909
Subject to call after Feb., 1901.

Bonded debt Jan. 1, '99..$143,500
Floating debt..... 2,100
Total debt..... 145 600
Sinking fund..... 3,500
Net debt Jan. 1, 1899 ... 142,100
Water debt (included)... 100,000
Assessed valuation, real. 615,015
Assessed val'tion, pers'l. 206,406
Total valuation 1897..... 821,421
Total tax (per $1,000) '98..$17·00
Population in 1890 was.....2,897
Population in 1898 was.....3,000

INTEREST is payable in Bedford and coupons are tax receivable.

TAX EXEMPT.—All bonds except the 5s are exempt from municipal tax.

BERKLEY.—JOHN WHETSTONE, Chairman Finance Committee.—A town in Norfolk County.

LOANS— *When Due.*
6s, J&D, $50,000.....June 1, 1927
IMPROVEMENT BONDS—
6s J&J, $25,000.....July 1, 1928
Int. payable at Norfolk Nat. Bk.
Total debt Jan. 1, 1899....$75,000
Sinking fund..... 3,000

Net debt Jan. 1, 1899.. $72,000
Tax valuation 1898.... 1,[illegible]20,458
Real valuation (est.)... 5,000,000
Total tax (per $1,000) '98. 19.00
Population in 1890 was.....3,899
Population in 1899 (est.).....6,000

BOTETOURT CO.—{M. S. CAHOON, Treasurer. {J. W. MATHEUY, Clerk.

County seat is Fincastle.

LOANS— *When Due.*
BRIDGE BONDS—
5s, Mar. 1, $8,000....Mar. 1, 1908
REFUNDING BONDS—
6s, Jan., $50,300.....Jan. 1, 1913
Subject to call.
Int. payable at Co. Treas. office.
Total debt Feb. 15, 1899..$58,300
Sinking fund..... 6,000

Net debt Jan. 1, 1899 ... $52,300
Tax valuation, real.....2,211,940
Tax valuation, personal. 779,080
Tax valuation, RR. &c .1,182,226
Total valuation 1898....4,173,246
Assessment about ⅔ actual value.
State & co. tax (per M.) '98..$12·00
Population in 1890 was.....14,854
Population in 1899 about...15,000

BRISTOL.—J. D. MITCHELL, Chairman Finance Committee.

Bristol is in Washington County.

LOANS— *When Due.*
FUNDING BONDS—
5s, $15,000.....1928
Subject to call after 1908.
GENERAL IMPROVEMENT—
6s, M&N, $50,000.....1921
6s, M&N, 20,000.....1922
WATER WORKS:
6s, J&J, $34,500.....1923
Subject to call.

Total debt Feb. 1, 1899.. $119,500
Water debt (included)... 34,500
Tax valuat'n, real&RRs.1,095,749
Tax valuation, pers'l.... 337,500
Total valuation 1898....1,433,249
Assessment about ⅓ actual value.
City tax (per $1,000) 1898..$15·00
Population in 1890 was.....2,902
Population 1899 (est.).....5,500

INTEREST on the water-works bonds is payable at Lynchburg, Va. on the general improvement bonds at New York City.

CAMPBELL CO.—{JOHN W. CLAY, Treasurer. {S. C. GOGGIN, Clerk.

County seat in Rustburgh.

The figures for valuation and population given below are exclusive of the city of Lynchburg, which does not pay county taxes.

LOANS— *When Due.*
LYNCHBRG & DUR'M RR. BONDS.
4½s, M&S$97,000.....1937
Subject to call after Sept. 1, 1917
Ttal debt Jan. 1, 1899 $97,000

Total valuation 1898....$3,821,651
Total tax (per $1,000) 1898...11·00
Population in 1890 was at 23,000
Population in 1899 (est.)....25,000

INTEREST is payabe in Baltimore, Md.

CHARLOTTESVILLE.—W. T. JONES, Treas.

Charlottesville is the county seat of Albemarle County.

LOANS— *When Due.*
C. & O. REFUNDING BONDS—
5s, ..., $13,000.....Jan. 1, 1925
FUNDING BONDS—
6s, M&N, $11,500 ....May 1, 1928
Subject to call.
REFUNDING BONDS—
5s, ...$142,000.....Jan. 1, 1936
Subject to call after 1906.
SCHOOL BONDS—
5s, ... $25,000.....Nov. 1, 1914
SEWERAGE BONDS—
5s, ..., $80,000.....Sept. 1, 1914

STREET BONDS—
5s, ..., $16,000.....Nov. 1, 1914
WATER BONDS—
5s, ... $12,000.....Apr. 1, 1938
Subject to call after 1908.
Bonded debt Jan. 1, '99 $299,500
Floating debt..... 2,500
Total debt Jan. 1, '99..... 301,800
Water debt (included).... 91,000
Total valuation 1898....2,364,643
Assessment about ⅔ actual value.
Tax rate (per $1,000) '98...$17·25
Population in 1890 was.... 5,591
Population in 1898 (est.)...10,000

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

County seat is Berryville.

LOANS.— *When Due.*
REFUNDING RAILROAD BONDS—
5s, J&J, $70,000.....June 1, 1900
Interest payable at Co. Treasury.
Total debt Feb. 4, 1899... $70,000
Sinking fund..... 6,400
Net debt Feb. 4, 1899..... 63,600

Tax valuation, real.....$2,083,298
Tax valuation, personal. 406,200
Total valuation 1898... 2,489,498
Assessment about ½ actual value.
Total tax (per $1,000) '98...$10·00
Population in 1890 was 8,071
Population in 1895 (est.).....8,000

DANVILLE.—{GEO. P. GEOGHEGAN, Treasurer. {BOBERT BRYDON, Auditor.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

LOANS*— *When Due.*
CITY BONDS—
10s, J&J, $2,000.....1905
8s, J&J, 25,000.....1903
8s, J&J, 26,000.....1905
8s, J&J, 74,500.....1905
8s, J&J, 25,500.....1906
8s, J&J, 20,000.....1907
8s, J&J, 40,000.....1911
6s, A&O, 17,000.....1912
6s, J&J, 10,000.....1912
6s, J&J, 10,000.....1913
6s, J&D, 30,000 1924
5s, J&D, 10,000.....1913
5s, J&J, 10,000.....1914
5s, A&O, 50,000†.....1916

LOANS— *When Due.*
CITY BONDS (Continued)—
5s, M&N, $100,000†..... 1917
5s, M&S, 50,000†.....1920
5s, A&O, 10,000.....1922
5s, J&J, 25,000.....1923
5s, M&S, 7,500.....1924
5s, J&J, 100,000 1925
REFUNDING BONDS—
4½s, M&S, $100,000..Mar. 1, 1928
RAILROAD BONDS—
6s, J&J, $10,000 1899
6s, J&J, 50,000.....1910 to 1914
6s, F&A, 60,000.....1912
6s, M&N, 30,000.....1914
5s, J&J, 150,000 1920

* All the 5 per cent bonds (with the exception of $50,000 due in 1916) are subject to call ten years after their date of issue.

† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on March 1, 1899, was $1,042,500, including $60,000 debt of Neapolis assumed upon annexation. The sinking fund receives yearly an amount equal to 1 per cent of the bonded debt of the city.

DEBT LIMITATION—The debt is limited by charter to $1,210,000.

ASSESSED VALUATION in 1898 of real estate was $6,214,307; personal property, $2,852,048; total, $9,066,355. Property is assessed at about 75 or 80% of actual value. Tax rate (per M.) in 1898 was $17·50.

POPULATION (about ⅓ white) in 1890 was 10,305; in '98 was 20,000.

FRANKLIN CO.—County seat is Rocky Mount.

Total debt (last returns) $163,000
Tax valuation, real..... 1,609,364
Tax valuation, personal. 387,911

Total valuation 1898...$1,997,275
Population in 1890 was.....24,985
Population in 1894 (est.)...28,000

FREDERICKSBURG.—{A. P. ROWE, Mayor. {J. P. CORBIN, Clerk.

This city is in Spottsylvania County.

LOANS— *When Due.*
BRIDGE BONDS*—
6s, J&J, $25,000.....Jan., 1926
Subject to call after Jan., 1900
FUNDING BONDS—
7s, M&N, $119,400.....May, 1906
GAS WORKS BONDS—
6s, J&J, $25,000.....Jan. 1, 1920
WATER BONDS—
6s, J&J, $30,000.....Jan., 1909
Subject to call at any time.

LOANS— *When Due.*
SCHOOL BONDS—
5s, M&S, $10,000.....1926
Total debt Mar. 15, 1898 $209,400
Water debt (included.... 30,000
Tax valuation, real.....1,358,693
Tax valuation, personal. 507,966
Total valuation 1898.....1,866,659
State & city tax (per M.) '98 $16·00
Population in 1890 was.....4,528
Population in 1880 was.....5,010

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg.

INTEREST.—The coupons of the funding bonds are tax receivable.

TAX FREE.—The bridge bonds are exempt from taxation.

WATER WORKS.—The water works owned by the city are valued at $40,000. The city also owns the gas works.

HALIFAX COUNTY.—County seat is Houston.

LOANS— *When Due.*
REFUNDING BONDS—
4½s, ..., $140,000....Jan. 1, 1927
Subject to call after 1917.
Interest is payable in Lynchburg.
Bonded debt April 1, '98..$143,500

Tax valuation, real,....$2,965,434
Tax valuat'n, personal. 1,424,967
Total valuation 1898... 4,390,401
Assessm'nt about ¾ of actual value
Population in 1890 was 34,424
Population 1898 (est.).....35,000

HARRISONBURG.—{D. M. SWITZER, Mayor. {D. S. LEWIS, Treasurer.

This place is in Rockingham County.

LOANS— *When Due.*
FUNDING BONDS—
5s, J&J, $70,000.....July 1, 1924
Subject to call July 1, 1914
WATER BONDS—
5s, M&N, $48,000.....Nov. 1, 1927
Subject to call after 1917.
Interest payable at Harrisonburg.
Total debt Jan. 1, 1899...$118,000

Water debt (included).... $73,000
Tax valuation, real..... 740,345
Tax valuation, personal. 445,830
Total valuation 1898....1,186,175
Assessment is ⅔ actual value.
Total tax (per $1,000) '98.. $18·30
Population in 1890 was.... 2,792
Population in1896 (census) 3,660
Population in 1899 (est.).....3,800

LEXINGTON.—S. O. CAMPBELL, Treasurer.

County seat of Rockbridge County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $79,000.....July 1, 1924
Subject to call after July 1, 1904
REFUNDING WATER SUPPLY—
4s, A&O, $11,000.....Oct. 1, 1903
(Part subject to call every 6 mos.)
Total debt Oct. 10, '98.... $90,000

Water debt (incl.) about. $50,000
Tax valuation, real..... 848,955
Tax valuation, personal. 429,391
Total valuation 1897 1,278,346
Assessm't abt. 70 or 75 p.c. act. val.
Total tax (per $1,000)..... $17·30
Population in 1890 was.... 3,059
Population in 1880 was.... 2,771

TAX FREE.—The refunding bonds are exempt from corporation tax

INTEREST on all bonds payable a Lexington.

LYNCHBURG.—{G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

LOANS— *When Due.*

FUNDED INTEREST—1866 & 1871.
6s, J&J, $1,050 1900
8s, J&J, 46,240 1904-1905

GENERAL EXPENSES—1871.
8s, J&J, $50,000 1905
3½s*, J&J, 30,000 ..... July 1, 1928

LYNCHBURG & DAN. RR.—1871.
6s, J&J, $186,500 1901

LYNCH. H. & N. C. RR.—1871.
5s,* J&J, $26,000 1921
Subject to call.

MARKET HOUSE AND GROUNDS.
8s, J&J, $18,443 1905
8s, J&J, 22,000 1907

PUBLIC IMPROVEMENTS—1892.
5s,* J&J, $101,800 1926
Subject to call in 1902.

PERMANENT IMPROVE'NTS—1896
5s,* J&J, $10,000 1930

REDEMPTION BONDS—1879—
5s,* J&J, $160,700 1914

REFUNDING BONDS—
4½s, $425,000 1927

SCHOOL BONDS—1871 and 1880.
8s, J&J, $19,000 1905

TAXATION BONDS—1866.
6s, J&J, $43,600 1903

VA. & TENN. RR. BONDS—
6s, J&J, $110,100 1915

WATER BONDS—
6s, J&J, $27,000 1904
6s, J&J, 35,000 1912
5s,* J&J, 99,000 1915

* Exempt from taxation.

INTEREST on the Lynchburg & Danville RR. and on the refunding bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.

TOTAL DEBT SINKING FUNDS, ETC.—The subjoined statement shows Lynchburg's total bonded debt and the sinking fund held by the city against the same on the 1st of February.

	Feb. 1,'99.	*Feb.* 1,'98.	*Feb.* 1,'97.	*Feb.* 1,'96.
Total funded debt....	$1,411,434	$1,395,989	$1,403,789	$1,720,342
Sinking funds.....	.....	.....	15,000	318,282
Net debt Feb. 1...	$1,411,434	$1,395,989	$1,388,787	$1,402,060

CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Property of Fire Department	$28,404
School property	92,850
Property of Water Department	402,654
Miscellaneous city property, real estate, etc	184,494
Total	$708,403

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*City Tax p.* $1,000.
1898	$7,847,655	$2,806,490	$10,654,155	$15·00
1897	7,800,565	2,400,000	10,200,565	15·00
1896	7,689,715	2,475,285	10,165,000	15·00
1895	8,575,495	2,748,325	11,321,826	15·00
1891	8,109,723	2,573,412	10,683,135	16·00
1881	5,237,635	1,617,640	6,855,275	15·00

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in 1899 estimated at 25,000.

MANCHESTER.—{H. A. MAURICE, Mayor. J. W. BRONAUGH, JR., Treasurer

Manchester is situated in Chesterfield County.

LOANS— *When Due.*

ALMS HOUSE AND JAIL—
5s, J&J, 2,000 ..... Jan. 1, 1927

FUNDING BONDS—
8s, J&J, 15,000 ..... Jan. 1, 1928

SEWER BONDS—
5s, M&N, $65,000 ..... May 1, 1929

STREET IMPROVEMENT—
8s, M&S, $2,500 ..... Sept. 1, 1911
6s, F&A, 2,000 ..... Aug. 1, 1910
5s, J&J, 125,000 ..... Jan. 1, 1924
5s, J&J, 15,000 ..... July 1, 1925

REFUNDING BONDS—
5s, $75,000 1931
Subject to call after 1907.
5s, J&J, $40,000 ..... July 1, 1927
5s, J&J, 37,000 ..... July 1, 1932

WATER BONDS—
6s, J&D, $60,000g.... Dec. 1, 1918
5s, J&J, 62,000 ..... July 1, 1928

Bonded debt Feb. 1, '99..	$500,500
Floating debt	11,500
Total debt	512,000
Sinking funds	5,746
Net debt Feb. 1, 1899 ...	506,252
Tax valuation, real	2,608,855
Tax valuation, personal.	324,451
Total valuation 1898	2,933,306
Assessment is 4-5 actual value.	
State tax (per $1,000) '97-8..	$5·00
City tax (per $1,000) '97-8...	13·50
Average school tax	2·00
Sewer tax	2·00
Population in 1890 was	9,246
Population 1896 (local est.)	12,000

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and $60,000 of water bonds and $2,000 due in 1910.

INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.—The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURG CO.—County seat is Boydton.

LOANS— *When Due.*

ATLANTIC & DANVILLE RR.—
4s, Sept. 1, $141,000.. Sept. 1, 1898
(part each year) to Sept. 1, 1940
Interest payable in Boydton, Va.
Total debt Feb. 17, 1898. $141,000

Tax valuation, real	$1,550,312
Tax valuation, personal	790,796
Total valuation 1898...	2,341,108
State & Co. tax (per M.) '97.	$11·50
Population in 1890 was	25,359
Population in 1880 was	24,690

NEAPOLIS (NORTH DANVILLE).—

Neapolis was recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. MASSIE, Clerk.

This city is in Warwick County.

LOANS— *When Due.*

BRIDGE BONDS—
4½s, ... $40,000 1928
Subject to call after 1918.

COURT-HOUSE BONDS—
6s, M&N, $25,000 .....

SEWER, SCHOOL & JAIL BONDS—
4½s, ..., $140,000... Apr. 1, 1928
(Subject to call Apr. 1, 1918.)

FIRE DEPARTMENT BONDS—
5s, J&J, $10,000 1906

Bonded debt Jan. 1, '99.	$215,000
Assessed valuation, real.	4,428,923
Assessed valua'n, per'l ..	1,373,740
Total valuation 1898 ..	5,802,664
Assessment about ½ actual value.	
Tax rate (per $1,000) 1898..	$12·00
Population in 1890 was....	4,449
Population in 1896 (est.)...	15,000

INTEREST is payable at the City Treasurer's office; on the $140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the $10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. HERMAN, Treasurer.

This city is in Norfolk County.

LOANS— *When Due.*

GENERAL PURPOSES—
5s, A&O, $115,000.... Apr. 1, 1923
($98,000 coup. and $17,000 reg.)
5s, M&N, $100,000 (cou.). Nov., '24
4s, ..., 50,000 (reg.). June, '26
5s, M&S, 5,000 (reg.) Sept., 1926
5s, M&S, 24,500 (cou.) Sept., 1926

MARKET HOUSE B'LD'G & SITE—
5s, M&S, $75,000 ..... Sept., 1919
($45,000 coup. and $30,000 reg.)
5s, M&N, $70,000 ..... Nov., 1920
($66,500 coup. and $3,500 reg.)
4s, M&N, $40,000 (cou.). Nov. 1, '28
($38,000 coup. and $2,000 reg.)

PARK BONDS—
5s, A&O, $114,000 (cou.). Oct. 1922

RENEWAL BONDS—
6s, J&J, $114,900 (cou.) Jan., 1900
6s, A&O, 298,000 (cou.) Oct., 1914
5s, A&O, 320,000 ..... Apr., 1911
($295,500 cou. and $20,500 reg.)
5s, J&J, $91,000 ..... Jan., 1912
($70,500 cou. and $20,500 reg.)
5s, J&D, $110,000 ..... June, 1913
($104,000 cou. and $6,000 reg.)
5s, M&S, $101,500 (c&r.) Mar., 1922
5s, J&D, 189,000 ..... June 1, 1923
($171,000 coup. and $18,000 reg.)
5s, J&D, 105,000 (c&r.). Dec., 1923
4s, M&N, 77,000 (cou.). Nov. 1, '28

WARD BONDS—
5s, M&S, $7,000 (cou.) Sept., 1919
5s, M&N, 4,000 (reg.) Nov., 1920
5s, J&J, 20,000 ..... May, 1921
($15,000 cou. and $5,000 reg.)
5s, F&A, 20,000 (cou.) Feb., 1922

WARD BONDS—(Contin'd)—
5s, A&O, $15,000 (cou.) Oct., 1922
5s, M&S, 20,000 (cou.) Sept., 1922
5s, J&J, 34,000 (cou.) Jul. 1, 1922
5s, ..., 20,000 (cou.) Feb., 1924
5s, ..., 5,000 (cou.) July, 1924
5s, ..., 20,000 (c&r.) Sept. 1924
5s, ..., 6,000 (reg.) June, 1926
4s, ..., 52,000 (c&r). Nov., 1928
4s, ..., 180,000 (cou.). Dec. 1, '28
($163,000 coup. and $17,000 reg.)

PAVING AND GEN. PURPOSES—
6s, var., $36,100 (reg.) Jan., 1900
6s, M&S, 202,700 (cou.) Sept., 1900
5s, J&J, 40,000 (cou.) Jan., 1914
5s, A&O, 30,000 (cou.) Oct., 1914
5s, M&N, 55,000 ..... May, 1916
($42,500 coup. and $12,500 reg.)
5s, J&D, $14,000 (cou.) June, 1916
5s, M&S, 37,500 ..... Sept., 1917
($27,500 coup. and $10,000 reg.)
5s, J&D, $35,000 ..... Dec., 1917
($15,000 coup. and $20,000 reg.)
5s, J&D, $70,000 ..... June, 1919
($31,000 coup. and $39,000 reg.)
5s, M&N, $79,000 ..... Nov., 1920
($65,500 coup. and $13,500 reg.)
5s, M&S, $140,500 (cou.) Mar., 1922

WATER BONDS—
8s, M&N, $500,000 ..... May, 1901
($489,000 cou. and $11,000 reg.)
5s, M&N, $90,000 ..... May, 1914
($69,500 cou. and $20,500 reg.)
5s, M&N, $50,000 (cou.) May, 1915
5s, J&J, 60,000 (cou.) July, 1921
4s, M&N, 250,000 (cou.) Nov. 1, '28

PAR VALUE.—The bonds are for $500 and $1,000.

TAX FREE.—All bonds are exempt from city tax.

INTEREST on $500,000 of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on $573,700 coupon bonds in Baltimore; on all others in Norfolk.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Mar. 21, '99.	*Feb.* 10, '98.	*Feb.* 10, '97.
Total bonded debt	$4,095,150	$3,573,150	$3,570,700
Sinking funds	378,000	340,000	310,000
Net debt	$3,717,150	$3,233,150	$3,260,700
Water debt (included above)	$950,000	$700,000	$700,000

CITY PROPERTY.—The city owns real estate valued in 1899 at $878,603 and also its water works valued at over 1¼ millions.

DEBT LIMITATION.—The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ of its cash value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*Total Tax p.* $1,000.
1898	$21,686,000	$3,877,370	$25,563,370	.....
1897	21,509,910	3,223,580	24,733,490	$21·00
1896	21,220,090	*3,980,180	25,200,270	21·00
1895	20,062,930	2,531,540	22,594,470	21·00
1891	17,089,810	2,234,170	19,224,680	21·00
1887	12,094,205	1,642,820	13,737,025	21·00

*Included fiduciary funds since moved out of the State.

POPULATION.—In 1890 population was 34,871; in 1880 it was 21,966; in 1870 it was 19,229; in 1899 (est.), 65,000.

PAGE COUNTY.—County seat is Luray.

LOANS *When Due.*

REFUNDING BONDS OF 1893—
5s, May 1, $79,000.... May 1, 1913
Subject to call in 1903.
Interest is payable at Luray.
Bonded debt Feb. 1, 1898. $79,000
Tax valuation, real..... 1,793,863

Tax valuation, personal.	$674,857
Total valuation 1898....	2,468,720
Assessment ½ to ⅔ actual value.	
Total tax (per $1,000)....	$120·000
Population in 1890 was....	13,092
Population in 1897 (est.)...	10,000

PATRICK CO.—County seat is Stuart.

Total debt Aug., 1897...	$129,000
Tax valuation, real.....	797,781
Tax valuation, personal.	257,996
Total valuation 1898...	$1,055,777
Population in 1890 was.....	14,147
Population in 1880 was.....	12,833

PETERSBURG.—{J. M. PLEASANTS, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

LOANS— *When Due.*

APPOMATTOX RIVER—
6s, J&D, $165,000.... June 1, 1911

CENTRAL LUNATIC ASYLUM—
6s, F&A, $15,000 ..... Aug. 1, 1902

CITY FUND & FLOATING DEBT—
8s, M&N, $150,000.... Nov. 1, 1903
5s, M&S, 55,000.... Mar. 1, 1923

FUNDING BONDS—
5s, M&N, $58,000..... May 1, 1936
The bonds all carry tax-receivable coupons.

RAILROAD BONDS—
6s, F&A, $71,000.... Aug. 1, 1905
6s, J&J, 135,000.... July 1, 1914
5s, F&A, 297,500.... Aug. 1, 1929

REFUNDING BONDS—
5s, J&J, $194,500.... Mar. 1, 1935

SCHOOL BUILDING—
8s, A&O, $40,000.... Mar. 1, 1903

WATER IMPROVEMENT—
5s, F&A, $80,000.... Feb. 1, 1936

INTEREST on the refunding 5s is payable in Baltimore; on all other bonds in Petersburg.

BONDED DEBT on January 1, 1899, was $1,261,000; sinking fund, $295,021; net debt, $965,979; water debt (included) $80,000. The sinking fund receives yearly about $16,000.

TAX FREE.—All bonds are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 22 per cent of its assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*City Tax per* $1,000
1898	$6,300,649	$3,770,566	$10,071,215	$16·00
1897	6,121,300	2,396,900	8,518,200	.....
1896	6,200,515	3,338,330	9,538,545	20·00
1894	6,218,855	3,980,575	10,199,430	19·00
1890	5,926,810	3,884,190	9,811,000	16·00
1889	6,593,300	3,816,700	10,410,000	16·00
1887	5,708,600	3,537,535	9,246,135	16·50

POPULATION.—In 1890, population 22,680; in 1880, 21,656; in 1899, estimated, 24,000.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

County seat is Chatham. Interest payable in N. Y. City.

LOANS— *When Due.*

REFUNDING BONDS—
6s, M&S, $76,000..... Mar. 1, 1916
Total debt Feb. 1, 1899.... $76,000

Total valuation 1898...	$4,111,633
Total tax (per $1,000), '98..	$13·00
Population in 1890 was....	59,941
Population in 1880 was....	52,589

PORTSMOUTH.—

Portsmouth is the county seat of Norfolk County.

LOANS— *When Due.*

ATLANTA & DANVILLE RR., 1890—
5s, J&J, $150,000.....Jan. 1, 1920

BUILDING BONDS.
5s, M&S, $35,000.....Sept. 1, 1924

CEMETERY BONDS—
5s, A&O, $15,000.....Apr. 1, 1912
Subject to call at any time.
5s, A.&O, $5,000.Apr. 1, 1913 & 15
Subject to call at any time.

CITY BONDS—
7·3s, J&J, $141,400...Jan. 1, 1900

FERRY BONDS—
5s, J&J, $25,000.....July 1, 1927

FLOATING DEBT, JAIL & STREET.
5s, J&D, $43,000.....June 1, 1922

PAVING BONDS *—
6s, J&D, $26,000....June 1, 1899
6s, J&D, 15,000....June 1, 1900

LOANS— *When Due*

PAVING BONDS—(Con.)
6s, J&D, $12,000....June 1, 1901
6s, J&D, 13,500....June 1, 1902
5s, M&S, 24,000....Sept. 1, 1904
5s, J&D, 10,000....Dec. 1, 1906

REDEMPTION BONDS—
6s, J&J, $82,800.....July 1, 1918
5s, J&D, 14,500.....June 1, 1922
5s, M&N, 65,000.....May 1, 1924
5s, J&D, 22,000.....June 1, 1926
5s, J&D, 29,000.....June 1, 1928

SCHOOL BONDS—
5s, F&A, $10,000.....Aug. 2, 1927
5s, J&J, 3,000.....Jan. 1, 1928

SEWER BONDS—
5s, M&S, $100,000 ...Sept. 1, 1924
5s, ... 15,000 ...Dec. 1, 1926

* A special tax amounting to ⅔ the cost of the work is levied on property benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth.

TAX FREE—All bonds issued by this city are exempt from city tax.

DEBT LIMITATION.—The city's debt is limited by law to 17 per cent of the real estate valuation and 15 per cent of the personal.

CITY PROPERTY—The city owned property valued on July 1, 1897, at $106,475.

TOTAL DEBT, ETC.—The bonded debt on July 1, 1897, was $848,100; floating debt, $10,500; total debt, $858,600; sinking fund and cash, $23,806; net debt, $834,794.

TAX VALUATION in 1898 of real estate was $5,121,305; personal property, $988,027; total, $6,109,332; estimated real valuation, $8,904,444. The total tax rate for 1897 (per $1,000) was $21·50, including State tax, $4·00, city tax, $15·50, and school tax, $2·00.

POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1897 the population was 18,544.

RADFORD.—Radford is in Montgomery County.

CITY BONDS.
6s, J&J, $21,000.....Jan. 1, 1923

TOWN BONDS—
6s, semi-annual, $40,000.....1923

Interest is payable in New York.
Bonded debt (last returns).$61,000
Tax valuation, real.....$1,174,362
Tax valuation, personal. 278,673
Total valuation 1898....1,453,035
Assessment is ½ actual value.
Population in 1890 was.....2,060
Population in 1896 about....6,000

RICHMOND.— { RICHARD M. TAYLOR, Mayor. { E. J. WARREN, Auditor.

Richmond is the county seat of Henrico County.

LOANS— *When Due.*

BONDED DEBT—
8s, J&J, $161,600.....July, 1904
($18,500 coupon and $143,100 reg.)
8s, A&O, $100,000.....Oct., 1904
($62,000 coupon and $38,000 reg.)
8s, J&J, $600 (reg.)..Jan., 1906
8s, J&J, 800 (reg.)..July, 1906
8s, J&J, 351,200.....Jan., 1907
($13,000 coupon and $338,200 reg.)
8s, J&J, $63,500.....July, 1907
($1,000 coupon and $62,500 reg.)
8s, J&J, $28,200 (reg.)..Jan., 1908
8s, J&J, 289,800.....July, 1908
($5,000 coupon and $284,800 reg.)
8s, J&J, $184,000.....Jan., 1909
($2,000 coupon and $182,000 reg.)
6s, J&J, $1,300 (reg.)..Jan., 1900
6s, J&J, 601,735.....Jan., 1904
($3,000 coupon and $598,735 reg.)
6s, J&J, $94,940.....July, 1904
($36,000 coupon and $58,940 reg.)
6s, J&J, $54,900.....Jan., 1905
($5,000 coupon and $49,900 reg.)
6s, J&J, $173,020 (reg.).July, 1905
6s, J&J, 261,080 (reg.).Jan., 1906
6s, J&J, 110,050.....July, 1906
($1,000 coupon and $109,050 reg.)
6s, J&J, $124,760.....Jan., 1907
($4,000 coupon and $120,760 reg.)
6s, J&J, $126,900.....July, 1907
($15,000 coupon and $111,900 reg.)
6s, J&J, $6,372 (reg.)..Jan., 1908
6s, J&J, 75,200.....Jan., 1909
($1,000 coupon and $74,200 reg.)
6s, J&J, $9,800 (reg.)..July, 1909

LOANS— *When Due*

BONDED DEBT—(Cont.)—
6s, J&J, $66,600 (reg.)..Jan., 1910
6s, J&J, 19,900 (reg.)..Jan., 1911
6s, J&J, 12,000 (reg.)..Jan., 1912
6s, J&J, 6,000 (reg.)..July, 1913
6s, J&J, 10,000 (reg.)..Jan., 1914
5s, J&J, 5,500 (reg.)*.Jan., 1920
5s, J&J, 261,700 (reg.)..Jan., 1921
5s, J&J, 38,850 (reg.)..July, 1921
5s, J&J, 140,000 (reg.)..Jan., 1922
5s, J&J, 396,500 (reg.)..July, 1922
5s, A&O, 1,000 (reg.)..Oct., 1923
4s, J&J, 101,000 (reg.)..Jan., 1920
4s, J&J, 175,000 (reg.)..July, 1920
4s, J&J, 128,300 (reg.)..Jan., 1921
4s, J&J, 24,400 (reg.)..July, 1921
4s, J&J, 6,000 (reg.)..Jan., 1922
4s, J&J, 44,025 (reg.)..July, 1922
4s, J&J, 242,000 (reg.)..Jan., 1922
4s, J&J, 52,500 (reg.)..July, 1923
4s, J&J, 127,000 (reg.)..Jan., 1924
4s, J&J, 555,500 (reg.)..July, 1924
4s, J&J, 93,050 (reg.)..Jan., 1925
4s, J&J, 177,150 (reg.)July 1, 1925
4s, J&J, 439,450 (reg.)Jan. 1, 1926
4s, J&J, 140,000 (reg.)..July, 1926
4s, J&J, 13,000 (reg.)..Jan., 1927
4s, J&J, 200,000 (reg.)..July, 1927
4s, J&J, 255,000 (reg.)..Jan., 1928
4s, J&J, 496,500 (reg.)..Jan., 1929
4s, J&J, 150,000 (reg.)..July, 1929
4s, J&J, 31,000 (reg.)..Jan., 1930
Total debt Feb. 1, 1899. 7,228,747
Sinking fund Feb. 1, '99. 272,888

The 5 per cent bonds marked thus (*) in the above table are subject to call ten years after their date of issue.

PAR VALUE OF BONDS.—The bonds are in multiples of $100.

INTEREST is payable in Richmond.

CITY PROPERTY.—The estimated value of the property owned by the city was (in 1898) $7,140,273. This includes the water works system, valued at $2,100,000; gas works, $1,000,000; markets, $262,000

TAX FREE.—All bonds are exempt from taxation by the city.

DEBT LIMITATION.—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	City Tax. per $1,000.
1898	$45,065,155	$23,194,093	$68,259,248	$14·00
1897	44,969,062	22,799,222	67,993,284	14·00
1896	44,715,822	21,972,559	67,088,381	14·00
1895	44,454,901	19,700,482	64,155,383	14·00
1890	35,341,652	16,640,637	51,982,289	14·00
1885	32,348,000	13,752,000	46,200,000	14·00

POPULATION in 1890 was 81,388; in 1880 it was 63,600; in 1870 it was 51,038. The estimated population at the present time is 90,000.

ROANOKE.—W. E. THOMAS, City Clerk.

Roanoke is situated in the county of the same name.

LOANS— *When Due.*

BRIDGE BONDS—
6s, J&J, $30,000.....July, 1920
Subject to call July, 1905

COURT HOUSE, JAIL, &c.—
6s, J&J, $15,000.....July, 1921
Subject to call July, 1906

LOANS— *When Due.*

OFFICIAL MAP—
6s, J&J, $15,000.....July, 1921
Subject to call July, 1906

RAILWAY—
6s, J&J, $100,000.....July, 1921
Subject to call July, 1906
6s, J&J, $100,000.....July, 1918
Subject to call July, 1903

REFUNDING BONDS—
4s, A&O, $15,000 .....Apr. 1, 1929
Subject to call after April 1, 1914.

SEWER BONDS—
6s, J&J, $150,000 .....July, 1921
Subject to call July, 1906

STREET IMPROVEMENT—
6s, J&J, $150,000 .....July, 1921
Subject to call July, 1906

SCHOOL BONDS—
6s, J&J, $75,000.....July 1, 1921
Subject to call July, 1906
6s, J&J, $15,000.....July 1, 1905

PUBLIC BUILDING BONDS—
6s, A&O, $60,000.....July 1, 1914

SCHOOL AND SEWER BONDS—
6s, J&J, $60,000.....July 1, 1918
Subject to call July 30, 1903

Bonded debt Feb. 1, '99..$812,000
Sinking fund and cash.....$8,787

INTEREST is payable in Roanoke

DEBT LIMITATION by charter is 10 per cent of assessed valuation.

ASSESSED VALUATION in 1898 of real estate was $6,962,379; personal property, $3,455,649; total, $10,418,028. State tax rate in 1898 (per $1,000) $4; city tax rate, $10; school tax, $2·50. In 1892 real estate was $7,508,010; personal property, $3,361,305; total, $10,869,315. Property assessed at about ⅔ actual value.

POPULATION.—In 1890 was 16,159; in 1899 (estimated), 22,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, A&O, $16,000.....Oct. 1, 1916
Subject to call after Oct. 1, 1906
5s, ..., $4,000.....1917
(Subject to call after 1907.)

REFUNDING RR. BONDS—
5s, J&J, $35,900.....Jan. 1, 1903
Subject to call at any time.
5s, J&J, $150,000....July 1, 1922
Subject to call after July 1, 1902.

Total debt Feb. 1, 1899.. $205,900
Sinking fund..... 3,705
Net debt Feb. 1, 1899 ... 202,195
Tax valuation, real.....3,968,084
Tax valuation, personal..1,075,832
Total valuation 1898 ...5,043,916
Average tax (per M.) '98...$11·90
Assessment about ⅔ actual value.
Population in 1890 was.....23,062
Population in 1898 (est.)...23,000

Sinking fund receives an annual appropriation of about $14,000.

INTEREST on $75,000 of the county's bonds is payable at the Bank of the Republic, New York; on others at office of County Treasurer.

ROCKINGHAM CO.—J. S. MESSERLEY, Clerk.

The county seat is Harrisonburg.

LOANS— *When Due.*

COUNTY BONDS—
5s, J&J, $85,000.....1926-1927
Subject to call $40,000 July 1, 1916, and $45,000 Jan. 1, 1917.

JAIL BONDS—
6s, M&S, $15,000...Sept. 10, 1899
Subject to call at any time.

RAILROAD BONDS—
5s, J&D, $95,000.....June 1, 1911
Subject to call after June 30, 1901.

Interest payable at County Treas'y.
Total debt Apr. 1, 1899.. $195,000
Tax valuation, real..... 7,820,160
Tax valuation, pers'nal. 2,465,417
Total valuation 1898...10,285,160
Assessment about ⅖ actual value.
Total tax (per $1,000) '98.. $10·00
Population in 1890 was.....31,299
Population in 1899 (about).35,000

STAUNTON.— { A. H. FULTZ, Mayor. { ARISTA HOGE, Treasurer.

This is the county seat of Augusta County.

LOANS— *When Due.*

CITY BONDS—
4½s, M&N, $99,000...May 1, 1927
(Subject to call after May 1, 1917.)

COLD STORAGE AND SMALL POX—
5s, ... $10,000†.....Jan. 1, 1925
Subject to call after Nov. 1, 1905
5s, ... $10,000.....May 1, 1925
Subject to call after May 1, 1905

LAND PURCHASE BONDS—
6s, J&J, $2,700 (F.)..July 1, 1905

MARKET HOUSE BONDS—
6s, J&J, $16,500 (N.).July 1, 1922
Subject to call at any time.
5s, ..., $3,500†.....Nov. 1, 1924
Subject to call Nov. 1, 1904.

REDEMPTION BONDS—
6s, J&J, $5,500.....July 1, 1909
Subject to call after July 1, 1899
3½s, 11,700.....Jan. 1, 1929
Subject to call Jan. 1, 1909.
5s, ..., $148,500...Nov. 1, 1924
Subject to call after Nov. 1, 1904
5s, ..., $37,500...Jan. 1, 1925
Subject to call after Jan. 1, 1916

LOANS— *When Due.*

REDEMPTION BONDS—(Con.)—
4½s, ..., $26,000...July 1, 1926
4½s, ..., 10,000...July 1, 1926
4s, ..., 18,000...Jan. 1, 1928
(Subj. to call after Jan. 1, 1918.)
3s, ..., $10,000...Jan. 1, 1928

REFUNDING BONDS—
3½s, ..., $25,000.....

SCHOOL BONDS -
6s, J&J, $1,000 (C.S.B.) July 1, 1918
Subj. to call after Nov. 27, 1898
6s, J&J, $3,000 (C.S.B.) July 1, 1918

STREET IMPROVEM'T BONDS—
3½s, $25,000.....July 1, 1928
Subject to call after 1918.
5s, ..., $15,000.....May 1, 1926
Subject to call after May 1, 1901

STREET IMP. & MARKET HOUSE.
6s, ..., $25,000.....July 1, 1924
Subject to call after July 1, 1900

WATER BONDS—
8s. M&N. $80,000*..Nov. 1, 1905

* The $80,000 water bonds due Nov. 1, 1905, are exempt from taxation. † All in sinking fund.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Staunton's total municipal debt and the sinking fund held by the city against the same, on the 1st of April of each of the last five years.

	1899.	1898.	1897.	1896.	1895.
Total fund. debt.	$528,900	$539,400	$503,900	$589,900	$540,000
Sinking funds...	50,987	67,437	59,255	152,483	139,120
Net debt.....	$477,913	$471,963	$444,645	$437,413	$400,880

The city has no floating debt.

On April 1, 1899, the sinking fund held $60,860 of the city's bonds and it receives yearly 1 per cent of the city's debt.

CITY PROPERTY.—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was $281,400, including the water works, valued at $173,000. Since June 2, 1891, the city has acquired property valued at $45,700, making the total value of city property on April 1, 1899, $327,100.

DEBT LIMITATION.—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	City Tax p. $1,000.
1898	$2,149,780	$888,092	$3,037,872	.....
1897	2,165,750	997,554	3,163,304	.....
1894	2,248,343	1,226,605	3,474,948	.....
1891	1,996,525	2,106,455	4,102,980	$12·50
1889	1,844,034	1,462,927	3,306,961	12·50
1887	1,796,284	1,186,673	2,982,957	12·50

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

SUFFOLK.—{R. L. BREWER, JR., Mayor. {JOHN F. LOITZEA, Treasurer.

This town is the county seat of Nansemond County.

LOANS—	When Due.	
5s, J&J, $55,000		Total valuation 1897.. $1,383,379
		Assessment about ⅔ actual value.
Bonded debt June 1, '98..$ 5,000		Tax rate (per $1,000) '97...$17·20
Assessed valuation, real...948,755		Population in 1890 was.....3,354
Assessed valuation, per'l..434,624		Population in 1898 (est.)....5,000

TAX EXEMPT.—Bonds are exempt from town taxation.

WINCHESTER.—THOMAS N. TUPTON.

Winchester is in Frederick County.

LOANS—	When Due.	
CITY BONDS—		Value of city property...$160,000
5s, J&J, $78,000	30 years	Tax valuation, real.....1,654,117
Subject to call in 10 years.		Tax valuation, personal. 735,096
5s, ...$9,000.....	———	Total valuation 1898....2,389,213
		Assessment ⅔ to ¾ actual value.
Interest is payable at Winchester.		State & Co. tax (per M.) '96..$11·00
Total debt Mar. 1, 1898....$87,000		Population in 1890 was.....5,196

WYTHEVILLE.—W. L. STANLEY, Agent.

This town is in Wythe County.

LOANS—	When Due.	
REFUNDING BONDS—		Bonded debt Feb. 1, 1899. $85,000
4½s, J&J, $82,000....Jan. 1, 1933		Assessed val'n, real..... 432,620
Subject to call after Jan. 1, 1909.		Assessed val'n, personal. 244,630
WATER BONDS—		Total valuation 1898..... 677,250
4½s, M&N, $3,000.....Nov. 1, 1932		Assessment about ½ actual value.
Subject to call after Nov. 1, 1908		Tax rate (per $1,000) '98....$15·00
		Population in 1890 was.....2,570

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds are tax exempt.

State of West Virginia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act Dec. 31, 1862) -	June 20 1863
Total area of State (square miles) - - - - -	24,780
State Capital - - - - - - - - - -	Charleston
Governor (term expires March 4, 1901) -	G. W. Atkinson
Secretary of State* (term exp. Mar. 1901)	Wm. M. O. Dawson
Treasurer (term expires March 4, 1901) -	M. A. Kendall
Auditor (term expires March 4, 1901) -	L. M. La Follette

Legislature meets biennially in odd years on the second Wednesday in January; sessions are limited to 45 days, but may be extended provided two-thirds of the members elected to each house concur.

* Secretary of State is appointed by the Governor.

TOTAL DEBT.—This State has no debt. In the settlement of the Virginia debt one-third was set apart as the share belonging to West Virginia, but this has never been recognized by the latter State. Various movements to secure recognition have been started from time to time, and one such movement is now in progress; for details see remarks under State of Virginia.

The permanent school fund on January 1, 1899, amounted to about $950,000.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad Property.
1898	$147,058,218	$53,101,908	$22,028,362
1897	149,425,049	48,060,785	22,323,066
1896	141,925,633	51,307,197	22,437,102
1895	147,673,069	53,905,180	22,447,495
1890	121,202,365	48,725,222	17,237,766
1885	119,982,350	46,707,755	13,268,229
1880	105,000,358	34,622,399	7,368,983
1875	111,864,323	38,606,277	6,648,044
1870	95,388,047	38,032,395	7,362,844
1867	86,894,702	32,597,938	6,568,103

TAX RATE—The State tax rate (per $1,000, in 1898 was $2·50; school tax (per $1,000) was $1·00.

POPULATION OF STATE.—The population of West Virginia has been as as follows in the years named:

1890	762,794	1860	376,688	1830	176,924
1880	618,457	1850	302,313	1820	136,768
1870	442,014	1840	224,537	1810	105,469

The proportion of the colored population was 4·19 per cent in 1880 and 4·39 per cent in 1890. In number blacks were 17,980 in 1870, 25,-886 in 1880 and 33,508 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

BERKELEY CO.—I. L. BENDER, Clerk.

County seat is Martinsburg.

LOANS—	When Due.	
MARTINSBURG & POTOMAC RR.—		Tax valuation 1898....$5,595,434
4s, J&J, $105,000	1911	State & Co. tax ((per M.) '98...$7·50
Total debt Feb. 1, 1899....$105,000		Population in 1890 was.....18,702
		Population in 1899 (est)....20,000

BLUEFIELD.—{WM. T. WATKINS, Mayor. {H. O. WHITWORTH, Sergeant.

Bluefield is in Mercer County.

LOANS—	When Due.	
STREET, SEWERS, ETC.—		Tax valuation, personal.$300,000
6s, Jan. 1, $25,000..Aug. 22, 1912		Total valuation,'97 (ab't.)1,150,000
Interest payable in Bluefield.		Assessment about 7-10 actual val.
Bonded debt Feb. 1, 1898..$25,000		City tax (per $1,000).....$10·00
Tax valuation, real (ab't.).850,000		Population in 1890 was.....1,775
		Population in 1897 about....7,000

TAX FREE.—The bonds described above are exempt from taxation.

BRAXTON CO.—County seat is Sutton.

LOANS—	When Due.	
RR. AID BONDS—		Net debt Feb. 1, 1898... $50,000
6s, June 1, $60,000...June 1, 1919		Tax valuation 1898..... 2,107,563
Subject to call after June 1, 1899		State and Co. tax rate
		(per $1,000) 1898..... 8·50
Total debt Feb. 1, 1898....$60,000		Population in 1890 was.....13,928
Sinking funds..... 10,000		Population in 1898 about..21,000

Property is assessed at about ½ its actual value in this county.

INTEREST is payable at the Weston Bank, Weston, W. Va.

BROOKE COUNTY.—G. W. MCCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives $7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—	When Due.	
REFUNDING BONDS—1893—		Net debt June 1, 1898....$103,204
4s, semi-ann., $106,500	1913	Tax valuation, real.....2,393,164
Subject to call after 1903.		Tax valuation, personal. 567,630
Bonded debt June 1, '98..$106,500		Total valuation 1898....2,960,794
Floating debt..... 4,701		Assessment about ¾ actual value.
Total debt..... 111,201		State & co. tax (per M.) '98.. $9·50
Sinking fund..... 7,996		Population in 1890 was.....6,660
		Population 1897 (estimated).8,000

CHARLESTON.—This city is in Kanawha County.

LOANS—	When Due.	
STREET AND SEWER BONDS—		Total debt.....$150,000
6s, Jan., $3,000.Jan.19,1904		Sinking fund..... 22,000
6s, June, 40,000.June 18, '09		Net debt Feb. 1, 1898.... 128,000
Subject to call after 1899.		Tax valuation, real..... 3,031,139
6s, Ann., $50,000. 1914		Tax valuation, personal.1,045,120
Subject to call after 1899.		Tax valuation, 1897.....4,076,259
HOSPITAL BONDS—		Assessment about ½ actual value.
6s, Sept., $25,000.Sep.25,1915		Total tax rate (per M.) '97..$34·50
Bonded debt Feb. 1, '98..$120,000		Population in 1890 was..... 6,742
Floating debt (est.)..... 30,000		Population in 1896 about..15,000

TAX FREE.—All bonds are exempt from taxation.

GRAFTON.—{E. L. LOVE, Mayor. {S. M. MUSGROVE, Clerk.

This city is in Taylor County. West Grafton has been annexed to this city, the assessed valuation of which was about $400,000.

LOANS—	When Due.	
ELECTRIC LIGHT BONDS—		Bonded debt Feb. 7, 1899 $70,000
5s, Sept. $10,000.....Sept. 1, 1918		Floating debt..... 1,000
Subject to call after Sept. 1, 1908		Total debt..... 71,000
STREET IMPROVEMENT BONDS -		Sinking fund..... 19,000
5s, May. $10,000.....May 1, 1916		Net debt Feb. 7, 1899.... 52,000
Subject to call after 1906.		Tax valuation, real 1,008,239
WATER-WORKS BONDS—		Tax valuation personal. 421,870
5s, July, $40,000.....July 1, 1914		Tax valuation, railroads 174,490
Subject to call after July 1, 1904		Total valuation 1898....1,604,600
5s, Sept., $10,000....Sept. 1, 1917		Assessment about ½ actual value.
Subject to call after 1907.		City tax (per $1,000) '98 .... $9·50
Interest is payable at Grafton.		Population in 1890 was.....3,159
		Population in 1899 (est.). . 6,500

HUNTINGTON.—This city is in Cabell County.

LOANS—	When Due.	
PAVING AND SEWER BONDS—		Sinking fund.....$17,370
6s, Oct. 1, $82,000.....Oct. 1, 1921		Net debt Jan. 1, 1898.....149,630
6s, July 1, 75,000.....Oct. 1, 1923		Tax valuation, real.....3,842,505
SCHOOL BONDS—		Tax valuation, personal.1,268,447
5s, Aug. 7, $10,000 ...Aug. 7, 1901		Total valuation, 1898....5,110,952
Subject to call at any time.		Assessment is ⅔ actual value.
6s, Annu., $15,000..... 1927		Total tax (per $1,000) '98..$27·50
(Subject to call after 1907.)		Population in 1890 was.....10,108
Total debt Jan. 1, '98.....$167,000		Population in 1899 (loc'l est.)16,000

The school bonds as set out above were not issued by the city of Huntington, and, strictly speaking, do not constitute a municipal debt; but the school district covers the same territory and embraces the same subjects of taxation as the city.

INTEREST on the 5 per cent school bonds is payable in Huntington; on all other bonds interest is payable in New York.

JEFFERSON CO.—W. F. ALEXANDER, Clerk.

County seat is Charlestown.

LOANS—	When Due.	
RAILROAD AID BONDS—		Bonded debt Mar. 1, '99..$210,000
5s, A&O, $24,600.....	———	Tax valuation, real.....5,174,356
Subject to call.		Tax valuation, personal.1,579,927
5s, A&O, $106,000..... 1903		Tax valuation 1898.....6,754,283
Subject to call.		Assessment ⅔ to ¾ actual value.
REFUNDING BONDS—		State & Co. tax (per M.) '98..$6·50
4s, A&O, $80,000...April 1, 1930		Population in 1890 was.....15,553
Subject to call after April 1, 1908		

INTEREST is payable in Baltimore and by the County Treasurer.

TAX FREE.—All bonds issued by this county are exempt from county, municipal or district taxes, but not from State taxes.

MARTINSBURG.—

Martinsburg is the county seat of Berkeley County.

LOANS—	When Due.	
WATER WORKS & STREETS—		Tax valuation 1897....$2,159,291
5s, J&J, $76,100 .....Jan. 1, 1905		Assessment about ⅔ actual value
Total debt Jan. 1, 1898.. $76,100		Total tax (per $1,000).....$19·60
		Population in 1890 was.....7,226
		Population 1897 (estim.).....9,000

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax.

DEBT LIMITED by law to $100,000.

OHIO COUNTY.—County seat is Wheeling.

LOANS—	When Due.	
4½s, ...,$200,000.....10-30 yrs.		Tax valuation, real....$16,028,220
4½s, ...,74,500..... 5-30 yrs.		Tax valuation, pers'l.... 5,930,710
Bonded debt Feb. 1, '99..$274,500		Tax valuation 1898....21,958,930
Floating debt..... 49,000		State & Co. tax (per M.) '98..$8·50
Total debt Feb. 1, '99..... 313,500		Population in 1890 was.....41,537

COUNTY PROPERTY.—The county owns (1899) $20,000 of Ohio River Railroad stock; $100,000 of Pittsburg Wheeling & Kentucky Railroad stock; $300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at $130,895.

PARKERSBURG.—{CHAS. H. TURNER, Mayor. W. F. RITTENHOUSE, Clerk.

This city is in Wood County.

LOANS— *When Due.*

HOSPITAL BONDS—
5s, Sept. 1, $15,000..Sept. 1, 1917

IMPROVEMENT BONDS—
5s, July, $65,000.....July 1, 1914

PARK BONDS, SER. F—
5s, June, $25,000 June 1, 1916

REFUND. BONDS, SER. B & D—
6s, F&A, $20,000.....Aug. 1, 1912
5s, J&D, 10,000.....July 1, 1909

WATER WORKS (REFUNDING)—
5s, ..., $40,000.....

STREET PAV. & SEWER'S B'DS.—
5s, June, $50,000....June 1, 1910

SPECIAL SEWER BONDS—
5s, Sept. 1, $15,000..Sept. 1, 1917

Interest payable at City Treasury.
Total debt Mar. 15, '98..$250,000
Water debt (included).... 40,000
Total valuation 1897....5,679,072
Assessment about ½ actual value.
Total tax (per $1,000)'97 $26·33½
Population in 1890 was.... 8,408
Population in 1898 (est.)...16,500

WHEELING.—{A. T. SWENEY, Mayor. C. H. WATKINS, Clerk.

Wheeling is the county seat of Ohio County.

LOANS— *When Due.*

BRIDGE BONDS—
6s, Nov. 1, $69,500...Nov. 1, 1924
Subject to call after Nov. 1, 1901
4½s, July, $30,500...July 1, 1924

CITY BONDS—FUNDING—
6s, M&S, $10,000.....1907
Subject to call in 10 years.
5s, July, $229,000....July 1, 1919
4½s, Nov., 92,200..... 1911

COMPROMISE BONDS—
3s, J&J, $82,000..... 1900

ELECTRIC LIGHT BONDS—
6s, $24,000 1901

MAR. & CIN. BONDS—
3s, ... $5,000.....

Bonded debt Jan. 1, '99 $542,200
Floating debt..... 46,720
Total debt..... 588,920
Sinking fund..... 21,989
Net debt Jan. 1, 1899 .. 566,931
Total valuation 1898...23,300,000
Assessment about ⅔ actual value.
City & school tax (per M)'98.10·60
Population in 1890 was.....34,522
Population in 1899 (est.)...42,000

OPTIONAL.—All of the city's bonds are subject to call.

TAX FREE.—Bonds issued by this city are exempt from city tax.

State of Kentucky.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act Feb. 4, 1791) - - June 1, 1792
Total area of State (square miles) - - - - - - 40,400
State Capital - - - - - - - - - - Frankfort
Gov'r (term exp. 5th Tues. aft. Nov. Elec'n, '99) W. O. Bradley
Secretary of State (term exp. 1st Mon. Jan. 1900) Chas. Finley
Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Long

Legislature meets biennially in even years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal, When Due.	Outstand'g
Military bonds, 1866.....	6	J & J	.....	$165,000
Cer. of Indebtedness 1885	4g	J & D	June 1, 1905	500,000
Educational bonds	6	semi-an.	.....	2,312,596
Past-due bonds.....	..	.....	.....	6,394
Funding bonds.....	4	J & J	1907	500,000

PAR VALUE OF BONDS—$1,000 each.

INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Kentucky's bonded debt on the following dates.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 6, '96.
Tot. bonded debt (exclusive of bonds held by the Board of Education)	$1,171,394	$1,171,394	$614,000

The educational bonds are not, strictly speaking, a debt of the State. They are irredeemable; the fund is inviolate, and the six per cent semi-annual interest drawn by them is provided for out of the revenue placed to the credit of the sinking fund annually. The amounts are as follows: State bonds, issued Jan. 1, 1870, $1,327,000; county bonds, issued Jan. 1, 1885, $37,946; new school bonds, issued March 12, 1892, $606,650.

There was also outstanding on February 1, 1899, a floating debt of $764,000; sinking fund, $698,000; net floating debt, $66,000.

ASSESSED VALUATION—The State's assessed valuation has been as follows:

Years.	Real Estate.	Personal Property.	Railroads.
1897.....	$444,000,000	$109,000,000	$42,000,000
1891.....	391,630,294	145,241,945	.....
1890.....	374,926,668	135,512,766	45,921,192
1887.....	351,157,053	132,334,637	35,571,631

NOTE.—The total equalized valuation for the year 1898 was $552,877,967; for 1897 it was $549,419,980; for 1896 it was $570,926,762; for 1895 it was $573,206,978.

TAX RATE—In 1897 the State tax rate (per $1,000) was $5·25.

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

1890.....	1,858,635	1860.....	1,155,684	1830.....	687,917
1880.....	1,648,690	1850.....	982,405	1820.....	564,135
1870.....	1,321,011	1840.....	779,828	1810.....	406,511

The proportion of the colored population was 16·47 p. c. in 1880 and 14·69 p. c in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

ALLEN COUNTY.—W. H. COOK, Treasurer.

County seat is Scottsville.

LOANS— *When Due.*

RAILROAD BONDS—
6s, J&J, $180,400.....Past due
Interest payable at Scottsville.
Total debt Jan. 1, 1899 ..$180,400

Equal'd valuation '98..$1,269,855
Assessment about 65% actual val.
State & co. tax (per M) '98..$21·50
Population in 1890 was.....13,692
Population in 1899 (est)....16,500

BELLEVUE.—Bellevue is in Campbell County.

LOANS— *When Due.*

STREET IMPROVEMENT—
6s, Var., $64,600.....Various

Total debt Jan. 1, 1898....$70,100
Assets..... 24,618
Net debt Jan. 1, 1898..... 45,482

Tax valuation 1897....$1,980,180
Assessment is ½ actual value.
Total tax (per $1,000).....$12·50
Population in 1890 was.....3,163
Population in 1880 was.....1,460
Population in 1897 (est.).....6,138

OPTIONAL—The city's bonds are subject to call before maturity.

TAX FREE.—All bonds issued by the city are exempt from taxation.

CHRISTIAN CO.—County seat is Hopkinsville.

LOANS— *When Due.*

REFUNDING BONDS—
5s, $100,000.....July 1, 1917
Subject to call after 1902.
Interest payable at City Bank, Hopkinsville, Ky.

Total debt Feb. 1, 1898..$100,000
Tax valuation 1899.....8,573,380
Tax rate (per $1,000) 1897..$9·50
Population in 1890 was.....34,112
Population in 1880 was.....31,668

CLARK COUNTY.—LEE S. BALDWIN, Clerk

County Court.—County seat is Winchester.

LOANS— *When Due.*

RAILROAD AID BONDS—
6s, J&J, $44,000..$7,000 per year.

TURNPIKE BONDS—
6s, J&J, $82,000.....1907
4s, ... 50,000.. ... 1923-1928
Due $10,000 yearly, 1923 to 1928

REFUNDING BONDS—
4s, J&D, $14,000...June 1, 1917-8

Total debt, Sept. 1, 1898..$139,000
Equal'd valuation 1897..9,399,844
Tax rate (per $1,000) '97...$10·00
Population in 1890 was.....15,434
Population in 1898 was.....20,000

INTEREST is payable at Winchester.

COVINGTON.—{JOSEPH L. RHINOCK, Mayor. J. H. KIRTLEY, Auditor.

This city is in Kenton County.

LOANS— *When Due.*

ASPHALT BONDS—
5s, May, $59,600.....1903
(Part due yearly.)
4s, F&A, $142,600....Aug. 1, 1931

BRICK BONDS—
5s, Feb. 1, $6,200.....Feb. 1, 1905
($740 due yearly.)
5s, Feb. 1, $7,200... ..Feb. 1, 1905
($890 due yearly.)

BRIDGE BONDS—
4s, J&J, $33,000.....July 1, 1926

CASPARIS JUDGMENT BONDS—
4s, M&S, $103,500....Mar. 1, 1933

COV. W. COV. & LUD. HIGHWAY—
4s, F&A, $7,900.....Aug. 1, 1923
Subject to call.

FUNDING BONDS—
5s, F&A, $281,000....Aug. 1, 1920
Subject to call 1910.

LOANS— *When Due.*

FLOATING DEBT BONDS—
8s, J&J, $72,000.....July 1, 1899

REDEMPTION BONDS—
4s, F&A, $73,200....Aug. 1, 1920
Subject to call 1910.
4s, F&A, $106,800....Aug. 1, 1922

RESERVOIR & WATER WORKS BDS.—
4s, J&J, $521,000.....Jan. 1, 1927
4s, J&J, 371,000.....Jan. 1, 1928
4s, J&J, 23,000.....July 1, 1928
4s, J&J, 111,000.....July 1, 1930

REFUNDING BONDS—
4s, J&J, $51,300.....July 1, 1934

SEWER BONDS—
5s, F&A, $38,000.....1902
($9,500 due yearly.)

SCHOOL BONDS—
4s, J&J, $20,000.....July 1, 1905

WATER WORKS REDEMPTION—
4s, J&J, 190,700.....Jan. 1, 1930

INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, on sewer bonds, on brick bonds, and on the Covington West Covington and Lud. highway bonds, payable in Covington; on others in New York.

TAX FREE.—All bonds are exempt from taxation.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Covington's total municipal debt, the sinking fund.

	Jan. 1, '99.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt....	$2,197,300	$2,265,600	$2,364,700	$2,390,700
Sinking funds.....	.....	.....	70,778	.....
Net bonded debt..	.....	.....	$2,293,922	.....
Water dbt. incl. above.	.....	.....	$1,229,400	.....

ASSESSED VALUATION.—The city's assessed valuation in 1898 was $24,126,035. The tax rate per $1,000 for 1897 was $26·25. The property is assessed at about actual value.

POPULATION in 1890 was 37,371; in 1880 it was 29,720; in 1897 (estimated) 45,000.

DANVILLE.—County seat of Boyle Co.

LOANS— *When Due.*

WATER WORKS BONDS
5s, J&J, $30,000.....July 1, 1914
Optional after 1904.
5s, J&J, $20,000.....July 1, 1914
Optional after 1909.

Total debt Jan., 1898.....$70,000
Sinking fund..... 13,618
Net debt Jan., 1898..... 66,382
Assessed valuation '97..2,123,291
Assessment about ⅔ actual value.
Population in 1897 about...5,000

DAYTON.—{CHAS. A. BIRD, Mayor. C. B. HAYWARD, City Clerk.

Dayton is in Campbell County.

LOANS— *When Due.*

REFUNDING BONDS—
5s, F & A, $134,000...Aug. 1, 1915

*STREET IMPROVEMENT BONDS—
6s, semi-an., $92,858.....ten years

Total debt Jan. 1, 1899..$134,000
Sinking funds..... 4,763

Net debt Jan. 1, 1899.... $129,237
Assessment bonds (add.) 92,858
Tax valuation 1898.....2,131,310
Assessment is ¾ actual value.
Total city tax (p.$1,000) '98..$13·50
Population in 1890 was.... 4,264
Population in 1899 (est.).....7,000

* These bonds are payable by special assessment, and the city has the right to redeem any of them upon payment of one year's interest. The special fund for this purpose amounted on Jan. 1, 1899, to $11,066.

TAX FREE—The bonds are all exempt from city tax.

INTEREST on the refunding bonds is payable at the German National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the German National Bank, Newport.

FRANKFORT.—{W. S. DEHONEY, Mayor. BEN. MARSHALL, Clerk.

This is the capital of the State and the county seat of Franklin County.

LOANS— *When Due.*

BRIDGE BONDS—
6s, M&S, $50,000... .July 1, 1923
Subject to call after 1903.

FUNDING BONDS—
6s, J&J, $25,000....*July 1, 1904
6s, J&J, 35,000....June 15, 1906
6s, J&J, 10,000...*Jan. 1, 1911

b LOTTERY BONDS—
6s, J&J, $50,000.....*July 1, 1905

REFUNDING BONDS—
4½s, ..., $120,000...Sept. 1, 1927
(Subject to call after Sept. 1, 1917)

a SCHOOL BONDS—
6s, J&J, $10,000.....*July 1, 1904
a $500 each. *b* $1,000 each.

LOANS— *When Due.*

a SEWER BONDS—
6s, J&J, $10,000.....July 1, 1906

Bonded debt Jan. 1, 1899. $310,000
Floating debt..... 5,000
Total debt Jan. 1, 1899. 315,000
Tax valuation 1898.....3,200,000
Real valuation (est.).....5,000,000
State & Co. tax (p. $1,000) '98..11·25
City tax (per $1,000).... 12·30
School tax ..... 2·20
Population in 1890 was.....7,892
Population in 1880 was.....6,958
Population in 1899 (est.)...10,000

* These loans are held by the sinking fund for the benefit of the school fund; principal is not payable and interest is used for the support of the public schools.

TAX EXEMPT. All bonds of this city are exempt from city taxes.

INTEREST is payable on the refunding bonds and the bridge bonds at the Bank of America, N. Y. City; on all other bonds at the Bank of Kentucky, Frankfort.

FRANKLIN CO.—County seat is Frankfort.

LOANS—	When Due	
RAILROAD AID BONDS—		Bonded debt Apr. 1, 1898.$212,000
5s, ..., $150,000.....	.....	Equal'd valuation 1897. 5,693,788
REFUNDING BONDS—		Real valuation (est.)....12,000,000
4½s, ..., $62,000	1918	Population in 1890 was.....21,267
		Population in 1897 (est.)....24,000

GRANT COUNTY.—County seat is Williamstown.

LOANS—	When Due.	
BRIDGE REFUNDING—		Equalized valu'n 1897.$3,645,254
4½s, M&N, $25,000..1900 to 1917		Tax valuation, real.....2,500,000
(Part due yearly on Nov. 10.)		Tax valuation, personal.1,500,000
TURNPIKE REFUNDING—		Total valuation 1898....4,000,000
4½s, M&N, $35,000..1901 to 1917		Assessment is 70 p. c. actual value.
(Part due yearly on Nov. 10.)		State tax (per $1,000).....$4·25
6s, J&J, 17,000.....Aug. 10, 1906		County tax (per $1,000)..... 5·00
Int'st payable at Co. Treas. office.		Population in 1890 was.....12,671
Bonded debt Apr. 1, 1898. $77,000		Population in 1880 was.....13,083
		Population in 1897 (est.)....13,000

GREEN COUNTY.—County seat is Greensburgh.

LOANS—	When Due.	
RAILROAD AID BONDS—		Equalized valuation '97.$1,030,652
6s, ..., $244,000	Past due	State tax (per $1,000).....$4·25
Bonded debt Feb. 1, 1897.$244,900		County tax (per $1,000)..... 5·00
Tax valuation, real..... 738,949		Population in 1890 was.....11,463
Tax valuation, personal.. 214,577		Population in 1880 was.....11,871

HARRISON CO.—G. W. LAIL, County Judge.

County seat is Cynthiana.

LOANS—	When Due.	
COUNTY BONDS—		INFIRMARY BONDS—
4s, ..., $50,000.....1912 to 1927		6s, M&N, $16,000.....1898 to 1903
Due, $12,500 Jan. 1, 1912; $12,500 Jan. 1, 1917; $12,500 Jan. 1, 1922, and $12,500 Jan. 1, 1922.		(Part due in May each year.)
TURNPIKE BONDS—		Floating debt $27,000
6s, J&J, $52,000.....1902, 1907		Total debt Sept. 1, '97... 95,000
Due in January each year.		Equal'd valuat'n 1897...6,123,424
		Assessment about ¾ actual value.
		State & Co. tax (per M.) '97.$19·00
		Population in 1890 was.....16,914
		Population in 1897 (est.).. 20,000

HENDERSON—JOHN C. THOMASSON, Clerk.

This city is the county seat of Henderson county.

LOANS—	When Due.	
REFUNDING BONDS—		Total valuation 1898...$5,201,289
4s, M&N, $369,000.....1927		Assessment abt. 80% actual value.
(Subject to call after 1913.)		Total tax (per $1,000) '98...$21·25
Bonded debt Jan. 1, 1899.$369,000		Population in 1890 was.... 8,835
		Population in 1898 (est.)...15,000

HOPKINSVILLE.—F. W. DABNEY, Mayor.

Hopkinsville is in Christian Co.

LOANS—	When Due.	
RAILROAD AID BONDS—		Total valuation 1898...$2,233,564
5s, A&O, $70,000.....Oct. 1, 1921		Assessment is 65% of actual value.
Subject to call after Oct. 1, 1901		State & co. tax (per $1,000)..$9·25
Total debt Feb. 1, 1899.. $70,000		City & sch. tax (per $1,000).15·00
Tax valuation, real.....1,538,756		Population in 1890 was.....5,833
Tax valuation, personal.. 694,808		Population in 1898 (est.).....8,000

INTEREST is payable by Messrs. Latham, Alexander & Co., New York City.

TAX FREE.—All of the bonds are exempt from city tax.

LEXINGTON.—{J. B. SIMRALL, Mayor. {L. E. PEARCE, Auditor.

This city is in Fayette County.

LOANS—	When Due.	
BRICK STREET BONDS—		SCHOOL BUILDING BONDS—
6s, M&N, $5,000...May 20, 1901		5s, A&O, $30,000.....Apr. 1, 1918
6s, var's, 5,266.....var., 1921		RAILROAD-AID BONDS—
6s, A&O, 2,469.....Oct. 1, 1932		5s, J&D, $100,000..June 1, 1918
4½s, M&N, 75,570....Nov. 1, 1934		4½s, M&S, 150,000..Sept. 1, 1920
FUNDING BONDS—		4½s, F&A, 15,000..Aug. 1, 1932
5s, F&A, $50,000...Aug. 1, 1918		Bonded debt Aug. 1, '98..$689,305
REFUNDING BONDS—		Assessm't bonds (add'l). 182,121
4½s, F&A, $105,000..Aug. 1, 1932		Tax valuation 1898.....14,599,545
4½s, F&A, 45,000..Aug. 1, 1924		Assessment is ½ actual value.
4½s, J&D, 81,000..June 1, 1933		City tax (per $1,000), 1898...12·00
4s, J&J, 25,000 Jan. 10, 1935		Population 1890 was.....21,507
		Population 1897 (estim'd)..30,000

INTEREST on the funding and refunding bonds and on the railroad-aid bonds due 1918 is payable in New York City; on the railroad-aid bonds due in 1920 and 1932, on the school building bonds and special assessment bonds, at Lexington.

LOGAN CO.—H BARCLAY, Clerk Sinking Fund.

County seat is Russellville.

LOANS—	When Due.	
RAILROAD AID BONDS—		Tax valuation, real.....$3,755,680
6s, J&J, $256,000.....1901		Tax valuation, person'l. 1,083,115
Interest payable at Russellville.		Total valuation 1897... 4,838,795
Total debt Apr. 1, 1898...$256,000		Assessment 70 p. c. actual value.
Sinking fund..... 40,000		State tax (per $1,000) 1897..$4·75
Net debt Apr. 1, 1898.... 216,000		Population in 1890 was.... 23,812
		Population in 1898 (est.).. 28,000

LOUISVILLE.—{CHAS. P. WEAVER, Mayor. {STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County.

LOANS—	When Due.	
b CITY HALL—		PARK BONDS—
7s, A&O, $200,000..Apr. 1, 1903		4s, J&J, $600,000..July 1, 1930
REFUNDING BONDS (gold)—		b RECONSTRUCTION, 1873—
4s, ..., $500,000 ...Sept. 15, 1910		7s, J&J, $600,000..July 1, 1903
4s, J&J. 457,000.....July 1, 1937		b RAILROAD AID LOANS—
a MUNICIPAL IMPROVEMENTS—		(1) Eliz. & Pad. RR., 1873—
4s, J&J, $1,495,000..July 1, 1923		7s, J&J, $998,000.....Jan. 1, 1903
4s, Q-M, 1,500,000..Dec. 1, 1928		(4) Road Bed (L. C. & L. RR.)—
b OLD LIABILITIES, 1871-1880—		7s, J&J, $150,000.....July 1, 1901
7s, A&O, $119,000..Apr. 1, 1901		7s, J&J, 200,000.....July 1, 1903
5s, M&N, 490,000..May 1, 1920		SEWER BONDS, 1868-71—
Subject to call after May 1, 1900		7s, J&D, 423,000.....June 1, 1901
5s, F&A, $500,000....Aug. 1, 1911		

a $100, $500 and $1,000. b $1,000.

PAR VALUE OF BONDS.—The bonds are mostly for $1,000.

TAX FREE.—Bonds are exempt from all taxation except State tax.

INTEREST.—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, which are payable in Louisville at the sinking fund office.

BONDED DEBT on January 1, 1899, was $8,248,000. The sinking fund assets amounted on January 1, 1899, to $1,470,317. The water debt of $826,480 is not included in the total debt.

ASSESSED VALUATION.—The city's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total.	Total Tax per $1,000
1898.....	$87,633,149	$31,223,204	$118,856,353	$23·65
1897.....	87,585,184	30,125,334	117,710,518	22·75
1895.....	87,239,581	29,000,000	116,239,581	23·05
1893.....	84,600,000	5,725,000	90,325,000	23·05

In 1898 the city tax proper was $18·40. Assessment is about 80 per cent of actual value.

POPULATION.—Population in 1890 was 161,129; in 1880 was 123,758; in 1870 was 100,753; in 1898 (estimated Jan. 1) 215,000.

McCRACKEN CO.—County seat is Paducah.

LOANS—	When Due.	
REFUNDING BONDS 1892—		Tax valuation, perso'l..$1,456,079
5s, A&O, $500,000....Mar. 1, 1933		Tax valuation 1897.... 7,367,035
Subject to call in part at var. times.		Assessm't ab t ½ to ¾ actual value.
Total debt Apr. 1, 1898.. $500,000		State & Co. tax per M.)'98..$11·35
Tax valuation, real..... 6,241,122		Population in 1890 was.... 21,051
		Population in 1895 (est.)... 33,000

MADISON CO.—THOS. THORPE, Commissioner of Railroad Sinking Fund.

County seat is Richmond.

LOANS—	When Due.	
REFUNDING RAILROAD BONDS		Tax valuation, real....$6,943,110
4s, J&J, $112,000.....1909-1929		Tax valuation, personal 1,972,610
$12,000 due Jan. 1, 1909, and		Total valuation 1898... 8,915,720
$5,000 yearly thereafter.		Assessment is ⅘ actual value.
TURNPIKE BONDS—		State tax (per $1,000).....$4·75
4½s, ..., $70,000....1904 to 1918		County tax (per $1,000)..... 6·25
Interest is payable at Louisville.		Population in 1890 was.....24,348
Bonded debt Feb. 1, 1899.$182,000		Population in 1897 (est'd)..26,000

MAYSVILLE.—County seat of Mason county.

LOANS—	When Due.	
FUNDING BONDS—		Interest is payable at Maysville.
5s, F&A, $28,000....Aug. 1, 1908		Total debt April, 1898... $109,000
($7,000 due y'rly to Aug. 1, 1911)		Tax valuation 1898.....3,450,000
RAILROAD BONDS—		Assessment about ⅓ actual value.
5s, F&A, $54,000.....Aug. 1, 1899		Total tax (per $1,000).. $20·00
($6,000 due yearly) to Aug. 1, 1907		Population in 1890 was..... 5,358
		Population 1898 (est.)..... 8,800

MERCER COUNTY.—W. J. POTEET, Clerk.

County seat is Harrodsburgh.

LOANS—	When Due.	
REFUNDING BONDS—		Total debt Sept., 1898... $145,000
4s, ..., $145,000	1928	Tax valuation 1899 4,798,228
Subject to call after 1903		Population in 1890 was 15,034

MIDDLESBOROUGH.—Middlesboro'h is in Bell Co.

LOANS—	When Due.	
FUNDING BONDS—		Tot. debt Mar. 1, '98 (abt)$201,500
6s, A&O, $31,500.....Apr. 1, 1906		Tax valuation, real..... 1,350,000
GENERAL BONDS—		Tax valuation, personal 150,000
6s, semi-an., $150,000.Apr. 1, 1921		Total valuation 1898... 1,500,000
Bond'd debt Mar. 1, '98..$181,500		Assessment is ¾ actual value.
Floating debt..... 20,000		Population in 1890 was.....3,272
		Population in 1895 was.....3,185

TAX FREE.—All the bonds issued by this city are tax exempt

MONTGOMERY CO.—T. J. BIGSTAFF, Treas.

County seat is Mt. Sterling.

LOANS—	When Due.	
COURT HOUSE—		Total debt Aug. 1, '98.... $129,000
6s, J&J, $6,000.....	—	Tax valuation, real.....3,845,739
FUNDING DEBT—		Tax valuation, personal. 768,247
6s, J&J, $73,000.....Jan., 1903		Tax valuation, railroads. 300,000
(Subject to call 1903.)		Total valuation 1898... 4,913,986
TURNPIKE BONDS—		Assessment ½ to ⅔ actual value.
4s, ..., $50,000.....1928		State tax (per $1,000) '98....$5·25
Subject to call after 1918.		County tax (per $1,000)..... 6·75
Bond. debt Aug. 1, 1898. $79,000		Population in 1890 was.....12,367
Floating debt (about).... 50,000		Population in 1898 (est.)....15,000

INTEREST on funding bonds is payable in New York at National Park Bank; on other bonds at Mount Sterling, Ky.

MUHLENBERG CO.—County seat is Greenville. Efforts are being made to compromise the railroad bonds mentioned below.

LOANS—		
RAILROAD BONDS—		Sinking funds..... $10,000
....., $800,000	Over-due	Tax valuation 1897 1,824,624
Floating debt.....	$10,000	County tax (per $1,000). $10·00
Total debt Apr. 1, '98, abt.	810,000	Population in 1890 was 17,995
		Population in 1895 (est.)....20,000

NEWPORT.—{EDWARD BILTZ, Mayor. {JOHN ZOLLEIS, Auditor.

Newport is in Campbell County.

LOANS—	When Due.	
BRIDGE BONDS—		STREET IMPROVEMENT—
5s, J&J, $37,000.....1911		5s, var., $124,600.....1919
FLOOD BONDS—		WATER BONDS—
5s, J&J, $50,000.....1904		7 3/10s, M&N, $224,000.....1901
FUNDING BONDS—		7 3/10s, M&N, 188,000.....1902
5s, A&O, $52,500.....1913		7 3/10s, M&N, 180,000.....1903
PUBLIC LANDING BONDS—		5s, M&N, 92,000.....1914
8s, Aug., $5,000..... 1900		Total debt Apr. 1, 1899.$1,074,600
8s, J&D, 30,000.....1900		Sinking fund assets 17,000
REDEMPTION BONDS—		Net debt Apr. 1, 1899... 1,057,600
5s, J&J, $81,500.....1906		Tax valuation, 1899....11,044,181
REFUNDING BONDS—		Tax rate (per $1,000)'99....$24·35
5s, F&A, $10,000.....1914		Population in 1890 was.... 24,918
		Population in 1899 (est.)...30,000

NICHOLAS COUNTY.—S. A. RATLIFF, Clerk.

Carlisle is the county seat.

LOANS—	When Due.		
TURNPIKE BONDS—		Sinking fund	$4,000
4s, J&J, $40,000	Jan. 1, 1904	Net debt Jan. 1, 1899	48,000
($3,000 every 5th yr.) to Jan.1,'24		Assessed valuation '97	3,957,178
(All bonds subject to call after '14.)		Assessment abt. 70% actual value.	
Bonded debt Jan. 1, 1899	$40,000	State & Co. tax (per M) '98	$10·25
Floating debt	12,000	Population in 1890 was	10,764
Total debt Jan. 1, 1899	52,000	Population in 1899 (est.)	13,000

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

LOANS—	When Due.		
COUNTY BONDS—		Total debt	$150,000
5s, M&S, $100,000	Sept. 1, 1903	Turnpike debt (add't'l)	30,000
Optional at any time.		Sinking fund	16,000
REFUND. BRIDGE & TURNPIKE—		Total debt Jan. 1, 1899	134,000
6s, F&A, $30,000	Feb. 1, 1917	Tax valuation 1899	2,919,115
Optional after Feb. 1, 1912		Assessment about ½ actual value.	
6s, ..., $30,000	1902	Total tax (per $1,000)	$14·25
Bonded debt Jan. 1, 1899	$130,000	Population in 1890 was	17,676
Floating debt	20,000	Population in 1899	20,000

INTEREST is payable at the U. S. National Bank, New York City.

TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—

This is the county seat of Daviess County.

LOANS—	When Due.		
RAILROAD BONDS—		Sinking fund	$5,211
4s, M&N, $67,500	Nov. 1, 1919	Net debt Jan. 1, 1897	69,473
Subject to call.		Tax valuation 1896	4,903,147
Interest is payable at Owensboro.		Assessment about ⅔ actual value.	
Bonded debt Jan. 1, 1897	$67,500	City tax (per $1,000)	$16·00
Floating debt	7,184	Population 1890 was	9,837
Total debt	74,684	Population 1897 (est.)	15,000

PADUCAH.—{J. M. LANG, Mayor. W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. As an offset to the bonded debt, the city owned Jan. 1, 1899, railroad stock of the par value of $220,000.

LOANS—	When Due.		
CHES. OHIO & S. W. R.R.—		P. T. & A. R.R.—	
5s, F&A, $20,000	Aug. 1, 1903	4s, A&O, $100,000	Oct. 1, 1920
CH. ST. L. & P. R.R.—		P. & M. GRAVEL ROAD—	
4½s, J&D, $100,000	Dec. 1, 1918	4s, J&J, $2,400	July 1, 1909
Subject to call after 1898.		4s, J&J, 1,600	Jan. 10, 1914
CITY HALL—		Bonded debt Jan. 1, '99	$347,000
5s, F&A, $8,000	Aug. 1, 1902	Tax valuation 1898	7,000,000
REFUNDED N. O. & O. RR.—		Assessment about ⅔ actual value.	
4½s, ..., $66,000	.....	City tax (per $1,000) '98	$15·00
4½s, ..., 45,000	Aug. 1, 1928	Population in 1890 was	12,797
		Population in 1899 (est.)	23,000

INTEREST on the Chicago St. Louis & Paducah 4½s is payable in New York City; on all other bonds in Paducah.

PARIS.—{BENJ. PERRY, Mayor. GEO. B. ALEXANDER, Treasurer.

This is the County seat of Bourbon County.

LOANS.—	When Due.		
SCHOOL BONDS—		Bonded debt Feb. 1,'99	$71,000
5s, M&S, $25,000	Sept. 1, 1912	Floating debt	24,000
Subject to call after 10 years.		Total debt Feb. 1, 1899	95,000
Interest is payable in New York.		Sinking fund	3,000
REFUND'G AND FUND'G B'DS '98.		Tax valuation 1898	2,615,000
4½s, ..., $66,000	1900 to 1932	Assessment is ¾ actual value.	
$2,000 due yearly.		City tax (per $1,000) '98	$14·00
		Population in 1890 was	4,218
		Population in 1895 (est.)	7,000

PENDLETON CO.—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

LOANS—	When Due.		
FUNDING BONDS—		5s, J&J, $40,000	July 1, 1910
5s, J&J, $75,000	July 1, 1912	Bond. debt Feb. 1, 1899	$153,000
TURNPIKE BONDS—		Floating debt	1,500
6s, J&J, $20,000	July 1, 1908	Total debt Feb. 1, 1899	154,500
6s, J&J, 15,000	July 1, 1903	Equal'd valuation, 1898	3,684,741
6s, J&J, 3,000	July 6, 1906	Assessment is ½ actual value.	
		Population in 1890 was	16,346

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth; on the funding bonds at the Chase National Bank, N. Y., on all others at the Bank of America, N. Y.

SCOTT COUNTY.—County seat is Georgetown.

LOANS—	When Due.		
TURNPIKE BONDS—		Floating debt (about)	$7,000
4s, J&D, $46,000	1904 to 1913	Total debt	119,000
$5,000 due y'rly '04 to '11, Jan. 1;		Sinking fund (about)	5,000
$3,000 due y'rly '12 and '13, Jan.1.		Net debt Jan. 1, '98 (abt.)	114,000
County bonds, 5s	$112,000	Tax valuation 1899	7,612,778
$100,000 subj. to call aft. July '99.		State & co. tax (per M.) '96	$9·90
Bonded debt Jan. 1, '98.	112,000	Population in 1890 was	16,546
		Population in 1897 (est.)	17,000

SPENCER COUNTY.—County seat is Taylorsville.

LOANS—	When Due.		
COUNTY BONDS—		Total debt Apr. 1, 1898	$93,000
6s, A&O, $84,000	Apr. 1, 1901-'11	Equal'ed valuat'n 1897	1,720,056
		St. & co. tax (per $1,000) '91	$14·25
		Population in 1890 was	6,760

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

WARREN CO.—Bowling Green is the county seat.

LOANS—	When Due.		
TURNPIKE & REFUNDING BONDS—		Bonded debt Feb 1., '99	$140,000
4s, semi-ann., $140,000	Jan 2, '29	Tax val'tion '98 about	10,000,000
Subject to call, $35,000, 1909;		Co. tax (per $1,000) '98	$4·25
$35,000, 1914; $35,000, 1919, and		Population in 1890 was	30,158
$35,000, 1924.		Population in 1898 about	33,000

WOODFORD CO.—JAMES W. SMITH, Treas.

County seat is Versailles.

LOANS—	When Due.		
COUNTY BONDS—		Tax valuation, real	$6,169,076
4s, M&S, $50,000	.....	Tax valuation, person'l.	2,124,855
Subject to call after 1903.		Total valuation 1898	8,293,961
TURNPIKE BONDS—		Assessment same as actual value.	
4s, ..., $40,000	1904 to 1920	State tax (per $1,000), '98	$5 25
$2,500 due yearly on Jan. 1.		County tax (per $1,000)	3·00
Total debt Feb. 1, 1899	$90,000	Population in 1890 was	12,340
		Population in 1899 was	1,500

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several minor civil divisions in the State of Kentucky which have reported an indebtedness of over $10,000 and which are not represented among the foregoing.

Place.	Total Debt.	Int. Rate.	Tax Valuation.	Populat'n
Ashland, Boyd Co.	$42,000	5	$3,017,000 ('94)	4,195
Boyd Co.	25,000	4	4,122,267 ('98)	14,033
Caldwell Co.	100,000	6	2,583,151 ('97)	3,163
Carroll Co.	55,000	....	3,000,000 ('98)	9,266
Franklin, Simpson Co.	20,000	5	725,000 ('98)	2,320
Garrard Co.	33,000	....	440,000 ('98)	11,138
Grayson Co.	37,875	6	2,588,447 ('98)	18,688
Ludlow, Kenton Co.	72,700	....	1,406,606 ('95)	4,000
Lyon Co.	75,000	6&7	1,152,361 ('95)	7,628
Shelby Co.	200,000	5&6	8,613,380 ('99)	16,521

State of Tennessee.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1790)	May, 26 1790
Admitted as a State (Act June 1, 1796)	June 1, 1796
Total area of State (square miles)	42,050
State Capital	Nashville
Governor (term expires Jan. 15, 1901)	Benton McMillin
Secretary of State (term exp. Feb. 12*, 1901)	Wm. S. Morgan
Treasurer (term expires Feb. 1*, 1901)	E. B. Craig
Comptroller (term expires Feb. 1, 1901)	Thos. F. King

Legislature meets biennially in odd years on the first Monday in January and sessions are not limited. "but no member shall be paid for more than 75 days of a regular session."

* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

The debt on which the State is paying interest is as follows.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Payable.	Principal.— When Due.	Outstanding.
Redemption	4	A & O	Oct. 1, 1907	$469,000
New settlement bonds (subject to call at 100)	3	J & J	July 1, 1913	13,710,200
Penitentiary bonds	4½	A & O	Oct. 1, 1913	600,000
Redemption bonds	4½	A & O	Oct. 1, 1913	1,000,000
Old bonds and certfs. of indebtedness held by State institutions	5 & 6	....	1896 to 1914	676,000

PAR VALUE OF BONDS.—Settlement bonds are $100 and $1,000

INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, ETC.—The subjoined statement shows Tennessee's total new settlement debt in February, 1899.

Total interest-bearing debt	$16,455,200
Estimated amount of bonds yet to be funded	895,000

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Year.	Acres. $	Town Lots. $	Other Property. $	Total Value. $	Average Value p. Acre. $	Rate of Tax per $1,000.
1898	159,421,612	110,995,934	35,698,751	306,116,297	6·18	3·00
1897	162,920,056	111,732,170	36,720,503	311,372,729	6·34	3·00
1895	165,883,997	111,906,412	38,271,204	316,061,613	6·42	2·00
1892	182,041,338	120,521,975	50,153,219	352,716,532	7·04	3·00
1890	172,340,180	120,530,633	54,637,292	347,508,105	6·54	3·00
1885	143,198,948	57,898,552	25,651,808	226,749,308	5·60	3·00
1880	148,999,550	46,635,550	16,133,338	211,768,438	6·00	1·00
1875	183,228,365	57,578,261	37,213,908	278,020,534	6·74	4·00
1871	205,386,777	72,518,243		287,905,020	8·39	6·00
1867	155,245,178	59,039,406	11,108,826	225,393,410	6·72	4·50

POPULATION.—The population of Tennessee has been as follows.

1890	1,767,518	1860	1,109,801	1830	681,904
1880	1,542,359	1850	1,002,717	1820	422,771
1870	1,258,520	1840	829,210	1810	261,727

The proportion of the colored population was 26·14 per cent in 1880 and 24·57 per cent in 1890. In number blacks were 245,881 in 1850 283,019 in 860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.

BRISTOL.—{JOHN C. ANDERSON, Mayor. T. J. BURROW, Recorder.

Bristol is in Sullivan County.

LOANS—	When Due.		
COURT HOUSE BONDS—		STREET IMPROVEMENT BONDS—	
6s, g., J&D, $10,000	Feb. 1, 1922	6s, g., J&J, $25,000	July 1, 1920
FUNDING BONDS—		6s, g., J&D, 30,000	Feb. 1, 1922
6s, M&S, $3,500	Mar. 1, 1900	Bonded debt Mar. 1, '99	$176,159
6s, M&S, 19,500	Mar. 1, 1925	(City has no water debt.)	
MARKET HOUSE BONDS—		Floating debt	10,995
6s, g., J&D, $10,000	Feb. 1, 1922	Total debt Mar. 1, 1899	187,154
RAILROAD AID BONDS—		Total valuation 1898	800,000
6s, F&A, $40,000	Aug. 5, 1912	Assessment is ½ actual value.	
6s, J&J, 25,000	July 1, 1920	Total tax (per $1,000), 1898	$30·00
SCHOOL BUILDING BONDS—		Population in 1890 was	3,324
6s, g., J&J, $12,000	July 1, 1922	Population in 1880 was	1,647
		Population in 1896 (est.)	5,000

CHATTANOOGA.—E. WATKINS, Mayor.

Chattanooga is the County seat of Hamilton County.

LOANS.— *When Due.*

CINCINNATI SOUTHERN RR.
6s, M&S, $100,000....Sept. 1, 1900

FUNDING BONDS.
6s, June, $81,000.....June 1, 1911

SEWER BONDS.
6s, M&S, $50,000....Sept. 1, 1917
6s, A&O, 125,000....Apr. 15, 1909
6s, A&O, $75,000 ..Apr. 15, 1911

STREET AND SEWER BONDS.
5s, A&O, $250,000 ..Apr. 15, 1920
5s, A&O, 250,000...Apr. 15, 1921

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

BONDED DEBT January 1, 1899, was $931,000; sinking fund assets, $93,000; net debt, $838,000; cash in treasury, $56,000.

ASSESSED VALUATION in 1898 of real estate about $11,750,000; of personal property, $2,500,000; total, $14,250,000; tax rate (per $1,000), $25·00. Real estate is assessed at "about $^2/_3$ its actual value."

POPULATION.—In 1890 was 29,100; in 1880 it was 12,892; in 1898 (estimated) 35,000.

CLARKSVILLE.—{J. H. SMITH, Mayor. {H. D. PETTUS, Treasurer.

County seat of Montgomery County.

LOANS— *When Due.*

REFUNDING BONDS—
6s, J&J, $28,700 .....July 1, 1915
6s, J&J, 24,800 .....July 1, 1916
6s, A&O, 23,100 .....July 1, 1917

SEWER BONDS—
5s, J&J, $22,500.....July 1, 1925
(Optional after five years.)

5s, J&J, $10,000.... July 1, 1915
(Optional.)

WATER BONDS—
6s, F&A, $32,000. ....Feb. 1, 1909
6s, J&J, 28,000. ....July 1, 1923
(Optional after July 1, 1903)
5s, J&J, 20,000.....1927
(Optional after 1907).

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT on Dec. 19, 1898, was $186,000.

ASSESSED VALUATION in 1898 was $3,398,800, including real estate, $2,767,100; personal property, $631,700; tax rate (per $1,000), 1897, $19·00, including State tax, $3·00; county tax, $5·00; city tax, $11·00. Property is assessed at about $^5/_8$ of its actual value.

POPULATION in 1890 was 7,924; in 1898 estimated at 12,000.

HAMILTON CO.—SETH M. WALKER, Co. Judge

County seat is Chattanooga.

LOANS— *When Due.*

BRIDGE BONDS—
5s, A&O, $200,000.....Oct. 1, 1909

FUNDING BONDS—
5s, A&O, $150,000....Apr. 1, 1905

Interest is payable in New York.

Total debt Aug. 1, 1898. $350,000
Tax valuation 1898....17,820,868
Assessment is $^2/_5$ actual value.
Total tax (per $1,000) 1898.$12·00
Population in 1890 was.... 53,482
Population in 1896 (est.)...55,000

HARRIMAN.—This city is in Roane County.

LOANS— *When Due.*

WATER, ELECTRIC LIGHT, ETC.—
6s, F&A, $91,500.....Aug. 1, 1923
Subject to call after Aug. 1, 1903
Total debt Dec. 19, 1898.. 97,000

Tax valuation 1898.....$645,660
Estimat'd real valuat'n. 5,000,000
Total tax (per $1·00 per $1,000) '98..$35·70
Population in 1890 was.....716
Population, '95, (local est.)..4,500

INTEREST is payable at Lincoln National Bank, New York.

HAYWOOD CO.—J. H. ESTES, Chairman

County seat is Brownsville.

LOANS— *Amount.*

RAILROAD BONDS—
6s, May, $121,700.....May 1, 1914
Total debt Feb. 6, 1899.. $121,700
Tax valuation 1898.....2,560,818

Assessment is $^2/_3$ actual value.
State & co. tax (per $1,000)..$13·50
Population in 1890 was.....23,558
Population in 1880 was.....26,053
Population in 1899 (est.)...25,000

JACKSON.—This city is in Madison County. Jackson owns its water-works plant, valued at $400,000, from which the city derives a yearly revenue of $9,000.

LOANS— *When Due.*

IMPROVEMENT BONDS—
6s, ... $55,000.....1921
5s, ... 68,000.....1920

SCHOOL BONDS—
5s, F&A, $20,000.....Aug. 1, 1917
(Optional after Aug. 1, 1907).

TENN. MID. RY. BONDS—
6s, ...$125,000.....1909

WATER WORKS BONDS—
6s, ...$100,000.....1915
Bonded debt Dec. 19,'98 $370,000
Floating debt, about... 3,000
Total debt Dec.19, 1898 373,000
Tax valuation '97 (abt.) 3,000,000
Actual valuation about. 8,000,000
Tot. tax (p.$1,000), '98. $27 00
Population in 1890 was .. 10,039
Population in 1897 (est.)...15,000

INTEREST on the improvement bonds is payable at the Hanover National Bank, New York City; on the school bonds in Jackson.

JOHNSON CITY.—Washington County.

LOANS— *When Due.*

*CHARL. CIN. & CHIC. RR.
6s, M&N, $75,000....May 1, 1910

SCHOOL AND STREET BONDS—
6s, F&A, $50,000.....Feb. 1, 1911
Bonded debt Dec. 19, '98. $70,000
Floating debt..... 16,000

Total debt Dec 19, 1898 $86,000
Tax valuation, real.... 1,000,000
Tax valuation, personal. 300,000
Total valuat'n '97 (abt.) 1,300,000
Assessment is $^2/_5$ actual value.
Total tax (per $1,000) '98..$30·50
Population in 1890 was.....4,161

* Johnson City bonds to the amount of $75,000, issued to the Charleston Cincinnati & Chicago Railroad Company, have been declared illegal by the Tennessee Supreme Court.

PAR VALUE OF BONDS.—School and street bonds are $500 each

INTEREST is payable in New York—on school and street bonds by the Hanover National Bank; on others by the Nat'l Bank of Deposit.

KNOX COUNTY.—G. L. MALONEY, Co. Judge.

County seat is Knoxville.

LOANS— *When Due.*

RAILROAD BONDS—
6s, semi-a., $193,900.1899 to 1924

BRIDGE WARRANTS—
6s, ADD., $600.... ..Feb. 1, 1900
Payable at option of County Court.

BRIDGE BONDS—
5s, A&O, $15,000....April 1, 1901
5s, A&O, 25,000....April 1, 1906
5s, A&O, 35,000....April 1, 1911
5s, A&O, 40,000....April 1, 1916
5s, A&O, 45,000....April 1, 1921

BRIDGE BONDS—(Con.)—
5s, A&O, $55,000 ...April 1, 1926
Bonded debt April 1,'99. $408,900
Floating debt..... 97,670
Total debt April 1, '99. 506,570
Tax valuation, real.....15,198,053
Tax valuation, personal 1,923,740
Total valuation 1898...17,122,793
Assessment about $^2/_3$ actual value.
State & Co. tax (per M.), '98.$13·50
Population in 1890 was.....59,557
Population in 1897 (est.)...65,000

KNOXVILLE.—{WM. RULE, Mayor. {J. A. MCMILLAN, Comptroller.

Knoxville is the county seat of Knox County. At an election held in 1897 the people of Knoxville, North Knoxville and West Knoxville voted in favor of consolidation. The statement below is for the consolidated city.

LOANS— *When Due.*

FUNDING BONDS—
6s, g., $27,600, g.....1906
6s, g., 95,000, g.....1915
6s, g., 95,000, g.....1917

MARKET & SCHOOL BONDS—
5s, A&O, $50,000.....1907-1927
(Part due every 10 yrs. on Apr. 1.)
4s, g., $34,000, g.....1920

IMPROVEMENT BONDS—
5s, A&O, $500,000.....Oct. 1, 1921

K. S. RAILROAD BONDS—
5s, ——, $275,000.....1910

NORTH KNOXVILLE BONDS—
5s, M&S, $100,000.....Sept., 1919

WEST KNOXVILLE BONDS—
6s, J&D, $75,000.....June 1, 1919
5s, J&D. 37,000.....June 1, 1922
Bond. debt Jan. 23, '99.$1,288,600
Floating debt..... 83,266
Total debt 1,371,866
Sinking fund..... 17,987
Net debt Jan. 23, 1899. 1,353,878
Tax valuation, real..... 9,686,190
Tax valuation, personal 1,061,830
Total valuation 1898.$10,748,020
Assessment about $^1/_3$ actual value.
City tax (per $1,000) '98...$12·50
Population '90 (local census)27,709
Population (consol'ed) abt..50,000

The city owns $275,000 Knoxville Southern stock.

TAX FREE.—Bonds due 1906 are free from taxation.

LAUDERDALE CO.—J. E. PALMER, Trustee.

County seat is Ripley.

LOANS— *When Due.*

RAILROAD AID BONDS—
6s, Apr. 1, $10,000....Apr. 1, 1900
(Equal install. yr.) to Apr. 1, 1902

Any installment subject to call on 30 days notice. All subject to call on 60 days' notice.

Int. at Bk. of Commerce, Memphis.
Total debt Feb. 1, 1899.. $20,000
Total valuation 1898.....2,442,341
Assessment about $^2/_3$ actual value.
State & co.tax (p.$1,000)'98.$15·00
Population in 1890 was.....18,756
Population in 1899 (est.)...20,000

TAX FREE.—All bonds of this county are exempt from taxation.

MEMPHIS.—{JOS. J. WILLIAMS, Mayor. {W. B. ARMOUR, Secretary.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations, and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make. The courts, however, held that the Taxing District was liable for the entire debt of the city, and a compromise at 50 per cent was then arranged for under the act of March 1883. This act was amended in 1885. The old debt has been all retired and interest payments are promptly made. In 1891, by an act of the Legislature, this district was again incorporated as a city.

LOANS— *When Due.*

CITY BONDS—
5s, ...$60,000.....1917-'22-'27

TAXING DISTRICT OF SHELBY CO.

STAMPED FLIPPINS—
6s, J&J, $747,000.....1907

LOANS— *When Due.*

TAXING DIST. OF SHELBY CO.—Con.

LOANS OF 1883 AND 1885—
4½s, J&J, $1,247,000.....1926
6s, J&J, $986,000.....1915

PAR VALUE OF BONDS.—The 6s due 1915 and the stamped Flippins are $1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippin bonds carry tax-receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

TOTAL DEBT, ETC.—The city's bonded debt on Dec. 19, 1898, was $2,980,000; the total debt on April 1, 1898, was $3,040,000 sinking fund, $21,000; net debt, $3,019,000.

An annual tax of $1·00 per $1,000 is levied for the retirement of the bonds. A tax sufficient to meet the interest is also required by law.

The funding act of 1883 provides that every part thereof shall be considered a contract between the State, the Taxing District and the bondholders, and no part material to the rights of the bondholders shall be modified while the bonds remain outstanding.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows, the assessment for 1894 being about $^3/_5$ actual value:

Years.	*Real Estate.*	*Personal Property.*	*Tot. Assessed Valuation.*	*Rate of tax per $1,000.*
1899	.....	.....	$39,855,401	.....
1894	$27,282,302	$8,212,375	35,494,677	$26·80
1893	30,010,210	9,627,740	39,637,950	17·50
1890	32,731,850	10,452,080	43,183,930	25·30
1870	.....	.....	24,783,190	.....

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1898 (estimated), 100,000.

MORRISTOWN.—{R. MCFARLAND, Mayor. {W. F. HODGE, Treasurer.

Morristown is in Hamblen County.

LOANS— *When Due.*

SCHOOL HOUSE—
6s, J&J, $20,000.....July 1, 1921

STREET BONDS—
3s, M&S, $10,000.....Sept. 1, 1911
(Subject to call.)

WATER WORKS BONDS—
6s, ...$40,000....July 15, 1925
(Subject to call after July 15, 1905)
Bonded debt Jan.1,1899...$70,000

Floating debt.....$6,226
Total debt.....76,226
Sinking fund..... 3,300
Net debt Jan. 1, 1899.....72,926
Water debt included..... 40,000
Tax valuation 1898.....$83,284
Assessment about $^7/_{10}$ actual value.
City tax (per $1,000) '98...$11·50
Population 1890 was.....1,999
Population 1899 (estimated).4,500

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

NASHVILLE.—{R. H. DUDLEY, Mayor. {J. P. BYRNE, City Recorder.

Nashville is the capital of the State and the county seat of Davidson County. $100,000 viaduct bonds are advertised for sale April 10.

LOANS— *When Due.*

BRIDGE BONDS—
5½s, A&O $200,000...Oct. 1, 1905

CENTENNIAL BONDS—
4½s, J&J, $100,000.....Jan. 1916

HAY MARKET BONDS—
5s, M&S, $50,000.....Mar., 1922

IMPROVEMENT BONDS 1892—
4½s, J&J $160,000...July 1, 1922

OLD CITY BONDS—
Series of 1877, 1879 and 1881, etc.
6s, J&J, $71,300 .....July, 1899
6s, J&J, 75,000 .....July, 1900
6s, J&J, 75,000 .....July, 1901

REFUNDING BONDS—
6s, J&J, $86,000.....July, 1903
6s, J&J, 85,000.....July, 1905
5s, J&J, 80,000.....July, 1906
5s, J&J, 25,000.....July 1, 1908
4½s, J&J, 110,000.....July 1, 1926

LOANS— *When Due.*

REFUNDING BONDS—(Cont.)—
4s, J&J, $150,000...Apr. 1, 1918
4s, J&J, 25,000...July, 1919

SEWER BONDS—
5s, J&D,$100,000. g..June, 1911
4½s, A&O, 400,000..April 1, 1923

WATER BONDS—
6s, M&N, 450,000.... May, 1907
($50,000 due yearly) to May 1915
5s, J&D, 150,000 g....June 1921
4½s, J&J, 300,000.....July, 1918
4½s, J&J, 47,000 .....July, 1920
4½s, J&J, 100,000.....July, 1922
4s, J&J, 300,000.....July, 1919

FUNDING BONDS—
4½s, J&J, $168,000.....July, 1907

PAST DUE BONDS—
., ..., $11.500..... .....

INTEREST is payable in New York and Nashville—in New York by the Merchants National Bank. All coupons are tax receivable.

TAX FREE.—All bonds issued by this city are exempt from city tax.

TOTAL DEBT, SINKING FUNDS, ETC.—The city's bonded debt on Jan. 1, 1899, was $3,318,000, including a water debt of $1,347,000. The city has a sinking fund and no floating debt.

WATER WORKS.—The city owns its water works, on which it has expended $1,500,000. By act of Legislature the net revenue derived from sales of water must be applied to interest on the water bonds.

DEBT LIMITATION.—New bonds can be issued only with permission of the Legislature.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	Total Tax Raised.
1898	$28,684,240	$6,715,150	$35,399,390	...
1897	28,445,020	7,160,030	35,605,650	$530,498
1895	28,264,447	6,808,000	35,072,475	522,456
1894	29,128,000	5,871,350	34,999,950	521,364
1893	30,194,650	7,326,850	37,521,500	559,059
1890	24,079,400	9,486,325	33,565,725	500,010
1888	20,236,700	8,391,750	28,628,456	426,537
1881	.....	.....	15,249,575	.....

The assessment is about was ½ actual value. The city tax rate (per $1,000) in 1898 was $15·00; total tax (per $1,000), $24·50.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1898 (estimated), 100,000.

NORTH KNOXVILLE.—See Knoxville.

PARIS.—J. L. LEMONDS, Mayor. G. L. TRYER, Recorder.

This city is in Henry County.

LOANS—	When Due.
RAILROAD BONDS—	
5s, , $15,000	1911
Subject to call at any time.	
WATER & LIGHT BONDS—	
5s, ..., $45,000	1915
Subject to call after 1900.	

Interest payable in New York.
Total debt Dec. 19, '98.....$60,000
Tax valuation 1898 640,000
Tax rate (per $1,000) '98....$10·00
Population in 1890 was.....1,917
Population in 1898 (estim'd).3,000

SEVIER CO.—C. W. Fox, Chairman.

Sevierville is the county seat.

LOANS—	When Due.
COURT HOUSE BONDS—	
5s, ..., $20,000	1906
Subject to call.	
PIKE BONDS—	
5s, ..., $35,000	1915
Bonded debt Dec. 19, '98.$65,000	
Floating debt 20,000	
Total debt Dec. 19, '98... 85,000	

Sinking fund..... $500
Net debt Dec. 19, 1898.. 84,500
Assessed valuat'n, real..1,434,283
Assessed valuat'n per'l.. 114,784
Total valuation 1898.. .1,548,567
Assessm't about 60% actual value.
State & Co. tax (per M.)'98.$13·50
Population in 1890 was....18,761
Population in 1898 (est.)...23,000

SHELBY COUNTY.—R. A. Speed, Clerk

County Court.—County seat is Memphis.

LOANS—	When Due.
RAILROAD BONDS—	
6s, ..., $391,000	
Tax valuation 1898...$39,049,688	

State & co. tax (per M.)'96.$10·00
Population in 1890 was...112,740
Population in 1897 (est.)..150,000

SUMNER COUNTY.—Harris Brown, Clerk.

County seat is Gallatin.

LOANS—	When Due.
CUMB. & O. RR. AID BONDS—	
6s, J&J, $102,700.....	Jan. 1, 1913
Total debt Jan. 1, 1899..	$10.,700
Tax valuation, real.....	3,174,310
Tax valuation, personal.	469,096

Total valuation 1898...$3,643,406
Assessment about 3-5 actual value.
State and co. tax (p. $1,000).$13·50
Population in 1890 was....23,668
Population in 1880 was....23,625

INTEREST is payable by county trustee.

OPTIONAL.—All bonds are subject to call at option of county.

UNION CITY.—This city is in Obion County.

LOANS—	When Due.
CEMETERY BONDS—	
6s, ... $3,500	1903-1913
WATER AND ELECTRIC LIGHT—	
6s, M&S, $8,000.....	Sept. 1, 1921
Subject to call after Sept. 1, 1901	
6s, M&S, $20,000.....	Sept. 1, 1921
Subject to call after Sept. 1, 1911	
6s, M&S, $30,000.....	Sept. 1, 1921
Interest is payable in New York.	

Total debt Dec. 19, 1898...$62,000
Assessed valuation, real...722,780
Assessed val'n, personal..206,470
Total valuation 1897.....929,150
Assessment is 65 p.c. actual value.
State & co. tax (per M.) '98..$10·80
City & sch'l tax (per M.) '98..14·00
Population in 1890 was.....3,441
Population in 1880 was.....1,870
Population in 1898 (est.).....4,500

TAX FREE.—All of the above bonds are exempt from taxation.

WEST KNOXVILLE.—See Knoxville.

WILSON CO.—H. L. Corr, Chairman.

County seat is Lebanon.

LOANS.	When Due.
REFUNDING BONDS—	
6s, M&N, $15,000	May 1, 1899
6s, M&N, 70,000....	1900 to 1904
($14,000 yearly on May 1.)	
Total debt Jan. 1, 1899....	$85,000

Sinking fund..... $15,000
Tax valuation 1898.....4,401,200
State & co. tax (per M.) '98..$14·00
Population in 1890 was....27,148
Population in 1899 (est.)...30,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding several minor civil divisions in the State of Tennessee which have reported an indebtedness of over $10,000 and which are not represented among the foregoing.

	Bonded debt.	Assessed valuation.	Tax rate.	Pop'n 1890.
Anderson County	$10,000	$1,483,921	$10·50	15,128
Carter County	20,000	1,397,580	10·00	13,389
Columbia, Maury County	50,000	.....	12·50	5,370
Davidson County	545,000	47,931,580	6·00	108,174
Greeneville, Greene County	12,000	.....	11·50	1,779
Hamblen County	15,000	2,007,435	8·50	11,418
Henry County	11,754	2,891,200	8·50	21,070
Laurence County	49,000	1,141,797	12·50	12,286
McMinnville, Warren County	30,000	810,000	10·00	1,677
Marshall County	30,000	2,657,680	12·50	18,986
Martin, Weakley County	25,000	552,000	9·00	.....
Milan, Gibson County	16,000	.....	12·00	1,546
Newbern, Dyer County	15,000	275,768	10·50	1,236
Pulaski, Giles County	200,000	777,387	10·00	2,274
Roane County	47,500	2,674,856	11·20	17,418
Springfield, Robertson County	10,000	800,000	9·00	1,372
Tipton County	58,847	2,480,487	21·50	23,668

State of North Carolina.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State	One of Original Thirteen
Total area of State (square miles)	52,250
State Capital	Raleigh
Governor (term expires Jan. 1, 1901)	D. L. Russell
Secretary of State (term exp. Jan. 1, 1901)	Cyrus Thompson
Treasurer (term expires Jan. 1, 1901)	W. H. Worth

Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized has mostly been funded under the funding laws of 1879, the time prescribed for the exchange after having been limited to Jan. 1, 1899, having now been extended to January 1, 1901. These laws provided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating $240 of overdue interest on each $1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds $11,366,000; bonds to Chatham RR., 1868, $1,030,000, and to Williamston & Tarboro RR., $150,000; Penitentiary bonds of 1868 $44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870 Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Dec. 1, 1898, stood as follows:

LOANS— NAME AND PURPOSE—	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g
Construction bonds.....	c* 6	A & O	Apr. 1, 1919	$2,720,000
Renewal bonds.....	c* 4	J & J	July 1, 1910	3,370,850

PAR VALUE OF BONDS.—The consolidated 4s are $50, $100, $500 and $1,000; the consolidated 6s $1,000 each.

INTEREST on the consolidated 4s and 6s is payable in New York at the National Bank of the Republic and in Raleigh.

TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.—The funding act of March 4, 1879, was extended to Jan. 1, 1901. The recognized fundable debt which had been funded and the recognized fundable debt which had *not* been funded were as follows:

	Funded.	Not funded
Consols 6 per cent	$2,720,000	$25,000
Consols 4 per cent	3,370,850	240,920

To the foregoing we should add the further fact that the State does not have to raise money for the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal.	Railroads.	Total.	Tax Rate.
1898	$155,280,169	$76,967,160	$33,619,868	$265,867,197	$4·30
1897.	153,858,554	75,995,995	29,157,099	259,011,508	4·30
1896.	153,835,584	77,025,547	26,576,096	257,437,227	4·30
1894.	158,088,064	76,391,837	25,084,549	259,564,450	4·13⅓
1891.	155,079,648	87,370,243	19,726,760	262,176,651	4·33⅓
1890.	141,817,026	74,946,718	18,438,298	235,202,042	2·50
1885.	126,955,679	82,613,417	.....	209,569,096	2·50
1881.	104,742,911	62,995,728	.....	167,738,639	2·80

POPULATION OF STATE.—The population of North Carolina has been as follows:

1890	1,617,947	1860	992,622	1830	737,987
1880	1,399,750	1850	869,039	1820	638,829
1870	1,071,361	1840	753,419	1810	555,500

The proportion of the colored population was 37·95% in 1880 and 35·05% in 1890. In number blacks were 316,011 in 1850; 361,522 in 1860; 391,650 in 1870; 531,277 in 1880, and 567,170 in 1890.

Cities, Counties and Towns

IN THE

STATE OF NORTH CAROLINA.

ASHEVILLE.—F. M. MILLER, Mayor. M. W. ROBERTSON, Clerk.

County seat of Buncombe County.

LOANS—	When Due.
CITY HALL AND MARKET HOUSE—	
5s, J&J, $20,000.....	Oct. 1, 1920
5s, J&J, 20,000.....	July 1, 1921
FLOATING DEBT BONDS—	
5s, A&O, $90,000.....	Apr. 1, 1924
SCHOOL BONDS—	
5s, J&J, $25,000.....	July 1, 1921
SEWER & WATER BONDS—	
6s, J&J, $100,000.....	July 1, 1918
5s, J&J, $100,000.....	July 1, 1921
STREET BONDS—	
6s, J&J, $20,000.....	July 1, 1902
5s, J&J, $300,000.....	July 1, 1921
WATER BONDS—	
6s, J&J, $20,000.....	July 1, 1902
6s, J&J, $100,000.....	July 1, 1916

Bonded debt Feb. 1, '99..$795,000
Water debt (included).... 220,000
Population in 1890 was.....10,235
Population in 1880 was..... 2,616
Population 1897 about.....15,000

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax

DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1898 was $4,723,191; city tax in 1898 (per $1,000), $12·00. Real estate is assessed at "about 60 per cent of its actual value."

BUNCOMBE COUNTY.—County seat is Asheville.

On Jan. 26,'98, the County Court decided that the $98,000 bonds were illegal; recently the decision was affirmed by the State Supreme Court, but it is reported that the county officials will take action to legalize the issue.

LOANS—	When Due.	
REFUNDING BONDS—		Tax valuation 1897....$9,140,412
5s, J&J, $98,000	July 1, 1925	Population in 1890..... 35,266

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

LOANS—	When Due.	
CITY HALL BONDS—		Total debt Feb. 1, 1899.. $425,000
5s, ..., $40,000	30 years	Tax valuation 1898.....5,984,290
FUNDING BONDS—		Assessment about ½ actual value.
5s, J&J, $10,000	July 1, 1920	City tax (per $1,000), 1898.$10·00
STREET AND SEWER BONDS—		Population in 1890 was 11,557
5s, J&J, $50,000	Jan. 1, 1918	Population in 1898 (est.)...25,000
5s, J&J, 75,000	July 1, 1920	
5s, J&J, 250,000	Jan. 26, 1929	

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—Chartered limit of bonded debt is $500,000.

CHEROKEE CO.—County seat is Murphy.

LOANS—	When Due.	
6s, Apl. 1, $10,500	Apl. 1, 1920	Floating debt..... $3,026
6s, Apl. 1, 26,500	Apl. 1, 1921	Total debt Apr. 1, 1898.. 57,426
6s, Apl. 1, 1,000	Apl. 1, 1922	Tax valuation 1897.....1,333,248
6s, ..., 16,000	1928	Actual value (est.),.....3,000,000
Bonded debt Apr. 1, '98...$54,400		Population in 1890 was.....9,976
		Population in 1880 was.....8,182

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—County seat is Shelby.

LOANS—	When Due.	
JAIL BONDS—		Interest payable in Shelby, N. C.
6s, J&J, $3,300	1901	Total debt Mar. 30, 1898. $78,300
Subject to call $1,000 yearly.		Total valuation 1897 3,113,938
RAILROAD AID—		Total tax rate (per $1,000).$8·66⅔
6s, J&J, $75,000	1905, '10, '15	Population in 1890 was.....20,394
($25,000 each year.)		Population in 1898 (est.)...37,000

CRAVEN COUNTY.—County seat is New Berne.

LOANS—	When Due.	
FUNDING BONDS—		Interest is payable in New Berne.
6s, July 1, $46,025	1909	Total valuation 1898...$3,100,000
REFUNDING BONDS—		Assessment about ⅔ actual value.
5s, g., J&D, $87,300	June 1, 1927	State & co. tax (per M.) '98..$10·66
Subject to call on 6 months' notice.		Population in 1890 was.....20,533
		Population in 1899 (est.)...25,000

CUMBERLAND CO.—County seat is Fayetteville.

Bonded debt (last ret'ns) $106,000	Population in 1890 was.....27,326
Tax valuation 189.7.....2,908,090	

DURHAM.—This is the county seat of Durham County.

LOANS—	When Due.	
RAILROAD BONDS—		Total debt..... $189,048
6s, J&J, $100,000	Jan. 2, 1928	Sinking fund..... 22,572
6s, Jan., 50,000	July 1, 1918	Net debt Feb. 11, 1898... 166,476
PUBLIC SCHOOL BONDS—		Tax valuation, real.....1,548,527
6s, J&J, $24,000	Sept. 1, 1921	Tax valuation, personal.3,645,649
Subject to call.		Total valuation 1897...*5,194,176
Interest payable in Durham.		Assessment abt. ⅔ of actual value.
Bonded debt Feb. 11, '98. $174,000		Total tax (per $1,000).....$17·00
Floating debt..... 15,048		Population in 1890 was..... 5,485
		Population in 1895 was.....11,699

* For particulars in regard to assessed valuation, see vol. 64, p. 480.

DURHAM CO.—County seat is Durham.

LOANS	When Due.	
COURT HOUSE—		Bonded debt Mar., 1898. $65,000
6s, J&J, $5,000	Aug. 1, 1907	Tax valuation 1897.....7,615,262
RAILROAD AID—		State and Co. tax (per $1,000) $7·50
6s, A&O, $60,000	Oct. 1, 1917	Population in 1890 was.....18,041

Bonds may be called in and paid at any time.

INTEREST on the court house bonds is payable in Durham; on the railroad aid bonds in Baltimore, Md.

FAYETTEVILLE.—County seat of Cumberland Co.

LOANS—	When Due.	
REFUNDING BONDS—		Bonded debt Mar. 1, '98.. $49,500
5s, ..., $34,500	1926	Tax valuation 1895.....1,250,000
RAILROAD BONDS—		Assessment about ⅜ actual value.
7s, ..., $15,000	Feb. 1, 1903	Total tax (per $1,000).....$20·00
All coupons are tax-receivable.		Population in 1890 was.....4,222
		Population in 1898 was.....6,000

FORSYTH CO.—County seat is Winston.

LOANS—	When Due.	
COURT HOUSE BONDS—		Bonded debt Feb. 18, '98 $55,000
6s, May 1, $19,000	May 1, 1901	Tax valuation 1897.... 7,040,540
6s, May 1, 18,000	May 1, 1906	Real valuation about...16,000,000
6s, May 1, 18,000	May 1, 1911	Population in 1890 was....28,430
		Population in 1880 was....18,070

GREENSBORO.—County seat of Guilford County.

LOANS—	When Due.	
IMPROVEMENT BONDS, 1887—		Interest paid in Greensboro.
6s, J&J, $100,000	Jan. 1, 1917	Total debt Feb. 1, 1899..$150,000
SCHOOL LOCATION—		Tax rate (per $1,000), '98...$13·00
6s, J&J, $30,000	Jan. 1, 1922	Population in 1895 (est.)...10,000
6s, J&J, 20,000	1923	Population in 1898 (est.)...13,000

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville. Sinking fund receives $1,000 yearly.

LOANS—	When Due.	
REFUNDING BONDS—		Sinking fund..... $2,000
6s, M&N, $97,000	May 1, 1925	Tax valuation 1897.....2,066,806
Bonded debt Mar. 1, 1899.$97,000		Assessment ¾ to ⅘ actual value.
		Population in 1890 was.....12,589

MECKLENBURG CO.—J. W. COBB, Register.

County seat is Charlotte.

LOANS—	When Due.	
RAILROAD AID—		Tax valuation, personal$5,320,000
6s, M&N, $300,000	Nov. 1, 1920	Total valuation 1898...11,033,470
Floating debt.....	$20,000	Assessment is abt. ½ actual value.
Total debt Aug. 1, 1898.	320,000	Total tax (per $1,000) '98..$11·00
Tax valuation, real.....5,713,470		Population in 1890 was 42,673
		Population in 1898 (est.) ...75,000

On Jan. 1, 1898, the county had real estate and other assets to the amount of $120,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

RALEIGH.—{A. M. POWELL, Mayor. {JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.

LOANS—	When Due.	
CONSOLIDATED DEBT BONDS—		FUNDED DEBT—
5s, J&J, $67,500	July 1, 1919	6s, J&J, $41,500 July 1, 1907
CURRENT EXPENSE BONDS—		PUBLIC IMP. BONDS—
5s, M&N, $25,000	1899 to 1903	5s, J&J, $75,000 July 1, 1929
($5,000 payable yearly on May 1.)		STREET BONDS—
		5s, J&J, $25,000 July 1, 1929
		5s, A&O, 50,000 Oct. 1, 1927

INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

TOTAL DEBT, ETC.—The bonded debt on Mar. 1, '99, was $284,000; floating debt, $5,443; total debt, $289,443; sinking fund assets, $29,106; cash in treasury, $7,056; net debt, $253,281.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1897 of real estate was $3,414,928; of personal property, $1,469,608; total, $4,884,536; total tax rate (per $1,000), $12·33⅓. Real estate is assessed at "about ⅔ actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1898 (estimated), 16,000.

RUTHERFORD CO.—County seat is Rutherfordton.

LOANS—	When Due.	
RAILROAD BONDS—		Tax val't'n, real ...$1,967,107
6s, Oct. 1, $100,000	Oct. 1, 1905	Tax valuat'n, personal. 484,363
6s, M&N, $27,300	Nov. 1, 1906	Total valuation 1898... 2,551,470
Interest payable at Rutherfordton.		Assessment about ⅔ actual value.
Bonded debt Jan. 1, 1899. $127,300		Total tax (per $1,000) '98.. $10·50
		Population in 1890 was.... 18,770

SALISBURY.—{T. C. LINN, Mayor. {D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.

LOANS—	When Due.	
STREET BONDS—		Net debt Feb. 1, 1899.... $40,000
5s, June 1, $15,000	June 1, 1901	Tax valuation, real.....1,583,005
5s, June 1, 15,000	June 1, 1911	Tax valuation, personal. 395,750
5s, June 1, 20,000	June 1, 1921	Tax valuation 1898.....1,978,755
Interest is payable in N. Y. City.		Assessment about ⅔ actual value.
Bonded debt Feb., 1899....$50,000		Total tax (per $1,000).....$9·10
Sinking fund..... 10,000		Population in 1890 was.....4,418
		Population in 1896 (est.).....5,300

SALISBURY TOWNSHIP.—J. S. McCUBBINS, JR., Treas.—This township is in Rowan County.

5s, J&J, $50,000 Due 1930	Tax rate (per $1,000) '98....$8·00
Bonded debt Feb. 1, 1899..$50,000	Population in 1890 was.....6,411
Tax valuation 1898 ....$3,108,025	Population in 1899 (about) 11,000

STANLY CO.—W. F. HUCKABEE, Register.

County seat is Albemarle. Bonds mentioned below are in litigation.

LOANS—	When Due.	
RAILROAD AID BONDS—		Total debt Apr. 1, 1898.. $113,000
6s, July, $100,000	1920	Tax valuation 1897.....1,471,786
Interest payable at Salisbury.		Actual valuation.....3,000,000
		Population in 1890 was....12,136

STATESVILLE.—County seat of Iredell County.

LOANS—	When Due.	
WATER & SEWER—		Tax valuation, railr'ds... $27,423
5½s, A&O, $52,000	Oct. 15, 1927	Total valuation 1897.....1,002,391
Bonded debt Feb. 1, '98..	$79,500	State, city and school tax
Tax valuation, real.....	638,830	(per $1,000) 1897.....$18·00
Tax valuation, personal..	336,138	Population in 1890 was.....2,318
		Population in 1898 (est.).....4,000

WILMINGTON.—{DR. SILAS P. WRIGHT, Mayor. {WM. STRUTHERS, Treas.

Wilmington is the county-seat of New Hanover County.

LOANS—	When Due.	
FUNDING—(Gold) 1892.		O. & E. C. RR.—
5s, J&J, $332,400	Jan. 1, 1922	6s, ..., $100,000 Jan. 1, 1918
C. F. & Y. RR.—		MARKET HOUSE BONDS—
5s, ..., $150,000	Jan. 1, 1919	7s, $5,000 1903
FUNDING BONDS—		OLD BONDS—
5s, J&J, $150,000	Jan. 1, 1912	.., $11,100 past due
5s, Jan., 35,000	1899-1905	

The funding bonds of 1892 were issued to retire all the "old city debt."

INTEREST on funding bonds of 1892 is payable in Wilmington and New York; on the new funding bonds in Baltimore and Wilmington. Coupons are tax-receivable.

TOTAL DEBT.—The city's bonded debt Sept. 15, '98, was $783,500; sinking fund, $34,100; net debt Sept. 15, 1898, was $749,400. The sinking fund receives yearly 3 cents on each $100 of the city's assessed valuation.

ASSESSED VALUATION—The city's assessed valuation and tax rate have been as follows, the assessment being about ½ actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax. (per $1,000)
1898.....	$5,137,215	$1,666,695	$6,803,910	$25·20
1894.....	5,538,755	1,610,285	7,149,040	23·40
1892.....	5,243,569	2,421,382	7,664,951	23·00
1885.....	3,397,505	1,762,146	5,159,651	17·50

POPULATION in 1890 was 20,056; in 1898 (est.) 25,000.

WILSON.—{P. B. DEAMS, Mayor. {JOHN R. MOORE, Clerk.

Wilson is in Wilson County.

LOANS—	When Due.	
WATER AND LIGHT BONDS—		Tax valuation, personal. $635,000
5s, A&O, $74,500	Jan. 1, 1912	Total valuation 1897....1,345,000
SEWER BONDS—		Assessment about ⅔ actual value.
6s, g., Jan. 15, $17,000	1916	State tax (per $1,000).....$2·40
Bonded debt Jan. 1, '99....	91,500	County tax (per $1,000)... 2·36⅔
Floating debt.....	750	City tax (per $1,000)..... 6·00
Total debt Jan. 1. 1899...	92,250	Average school tax..... 4·80
Water debt (included)....	60,000	Population in 1890 was.....2,126
Tax valuation, real.....	710,000	Population in 1896 (est.)....4,500

Property is assessed at not more than two-thirds of its actual value.

INTEREST on the water and light bonds is payable at the Chemical Nat. Bank, New York; on the sewer bonds at the Nat. Park Bank, N. Y.

WINSTON.—{JOHN F. GRIFFITH, Mayor. W. E. FRANKLIN, Secretary and Treasurer.

Winston is the county seat of Forsyth County.

LOANS—	When Due.
IMPROVEMENT BONDS—	
5s, F&A, $100,000	Aug. 15, 1910
5s, M&N, 100,000	May 1, 1911
RAILROAD BONDS—	
6s, M&N, $40,000	Nov. 15, 1909
WATER WORKS AND OTHER PURPOSES—	
5s, M&S, $160,000	Sept. 1, 1924
Bonded debt Mar. 1, '98	$400,000

Principal of all except the railroad bonds is payable in gold.

TAX FREE.—All of the city's bonds are exempt from taxation.

INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

City has no sinking fund.
Tax valuation, real.....$1,651,138
Tax valuation, personal 1,682,539
Total valuation 1898... 3,333,677
Assessment about ⅓ actual value.
State tax (per $1,000) 1897..$9·50
City tax (per $1,000) 1898...13·50
Average school tax.....$1·00
Population in 1890 was.....3,018
Population in 1880 was.....2,854

State of South Carolina.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen
Total area of State - - - - - - - - - 30,570
State Capital - - - - - - - - - Columbia
Governor (term expires Jan. 1, 1901) - - - W. H. Ellerbe
Secretary of State (term expires Jan. 1, 1901) - M. R. Cooper
Treasurer (term expires Jan. 1, 1901) - W. H. Timmerman

Legislature meets annually on the second Tuesday in January, and at present there is no limit to length of sessions; but after the session of 1899 the term will be limited to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to the present time see the STATE AND CITY SUPPLEMENT of April 1893, pages 163 and 164. The State debt on January 1, 1899, consisted of the following items:

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
B'nds to ref. brown consols '92	4½	J & J	Jan. 1, 1933 Optional after Jan. 1, 1913.	$5,573,603
Blue bonds 1887	4½	J & J	July 1, 1928	399,000
Consols 1873-8-9	6	.....	.....	270,779
Agricul. Col. Scrip—two pieces	6	.....	irredeemable	191,800
Clemson College stock, 1891.	6	J & J	irredeemable	58,539
BONDS FUNDABLE INTO BROWN CONSOLS—				
Various old bonds	6	principal fundable		350,208

PAR VALUE OF BONDS—The brown consols, the brown bonds exchangeable for the same and the blue bonds are all for $500 and $1,000.

INTEREST is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company.

TOTAL DEBT.—The total valid bonded debt on January 1, 1899, was $6,844,945, including $350,208 yet to be funded, and much of which may never be presented.

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods are shown in the table below.

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax per $1,000.
1898.	$100,719,716	$47,859,385	$24,658,004	$173,237,105	$5·00
1897.	102,088,325	47,641,516	24,142,341	173,872,182	5·00
1896.	100,976,705	45,838,607	23,940,162	170,755,474	....
1895.	100,157,179	45,494,110	23,797,652	169,448,941	....
1894.	100,415,856	49,403,984	23,944,796	173,764,636	....
1890.	88,416,367	44,280,171	17,905,913	150,602,451	5·25
1880.	76,583,666	36,574,858	7,392,900	120,551,624	4·75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after increasing from $196,698 in 1886 to $237,149 in 1890, fell to $23,522 in 1898.

POPULATION OF STATE.—The population of South Carolina has been as follows in the years named:

1890	1,151,149	1860	703,708	1830	581,185
1880	995,577	1850	668,507	1820	502,741
1870	705,606	1840	594,398	1810	415,115

The proportion of the colored population was 60·70 per cent in 1880 and 60·16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF SOUTH CAROLINA.

ANDERSON.—JOHN K. HOOD, Mayor.

This place is in Anderson County.

LOANS—	When Due.
CITY HALL BONDS.—	
4½s, A. & O. $8,000	Apr. 1, 1919
SAVANNAH VALLEY RR.—	
7s, March, $2,000	Mar. 1, 1900
($2,000 due yearly) to Mar. 1, 1910	
SCHOOL BONDS—	
6s, Sept. 1, $20,000	10 to 30 yrs.
($1,000 due yearly.)	

Total debt Apr. 1, 1899. $50,000
Tax valuat'n, real & RRs. 643,493
Tax valuation, personal. 958,167
Total valuation 1898....1,601,660
Assessment is ⅓ actual value.
City tax (per $1,000)' 98....$13·50
Population in 1890 was.....3,018
Population in 1899 (est.).....6,000

INTEREST payable at Anderson. Coupons are tax receivable.

TAX FREE.—The bonds issued by this city are exempt from taxation.

OPTIONAL.—All of the bonds are subject to call.

CHARLESTON.—J. O. LEA, Treasurer.

Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness.

LOANS—	When Due.
CONVERSION BONDS—	
5s, A&O, $50,000	Oct. 1, 1922
5s, A&O, 56,000	Oct. 1, 1923
5s, A&O, 62,500	Oct. 1, 1924
5s, A&O, 90,000	Oct. 1, 1925
5s, A&O, $55,000	Oct. 1, 1926
5s, J&J, 23,000	in 99 years
4s, J&J, 3,361,700	J.&J. 1909
REFUNDING BONDS—	
4½s, A&O, $90,000	Apr. 1, 1928
4½s, A&O, 10,000	Oct. 1, 1928

PAR VALUE OF BONDS.—The bonds are coupon bonds for $100, $500 and $1,000.

INTEREST.—Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

TOTAL DEBT.—The subjoined statement shows Charleston's deb on the first of January of each of the years named:

	Jan. 1, 1899.	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
T'l bonded debt.	$3,798,200	$3,807,700	$3,827,700	$3,839,700

DEBT LIMITATION.—The city can issue bonds only when authorized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be increased, the limitation being 8 p. c. of the assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

Years.	Assessed Valuation. Real.	Personal.	Total.	Tax per $1,000.
1898	$12,357,348	$5,004,063	$17,361,411	$37·62½
1897	12,995,113	5,380,722	18,375,835	37·50
1896	12,887,709	5,789,097	18,676,806	38·00
1895	16,630,364	6,112,472	22,742,836	31·00
1894	16,685,232	6,636,770	23,322,002	31·00
1890	14,800,000	6,586,539	21,386,539	.....
1888	14,527,350	7,042,205	21,569,555	33·75

* Tax rate in 1898 included State and county tax, $11·12½; city tax, $24·50; school tax, $1·00; total, $36·62½.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984. According to local figures the population in 1894 was 65,000.

COLUMBIA.—

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (principal and overdue interest) into the first issue of bonds below described. The water bonds, secured by first mortgage on water works costing over $400,000, were issued in 1891 for improvements.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Payable.	Principal. When Due.	Outstand'g.
New city funded debt, 1880..	3-4	J & J	July 1, 1910	$852,186
Water bonds (1st mort.), 1891.	6	J & J	Jan. 1, 1921	75,000

PAR VALUE OF BONDS is $100, $500 and $1,000.

INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury. The coupons are tax-receivable except for water rents.

BONDED DEBT at the date of our last returns was $852,186.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about ½ cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Tax per $1,000.
1892	$3,254,105	$1,703,196	$4,957,301	....
1888	2,755,752	1,245,639	4,001,391	....

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

GREENVILLE.—This city is the county seat of Greenville County.

LOANS—	When Due.
BRIDGE BONDS—	
6s, M&N, $8,500	May 1, 1905
FLOATING DEBT BONDS—	
6s, J&J, $10,000	July 1, 1906
PAVING BONDS—	
6s, M&S, $15,000	Sept. 1, 1913
RAILROAD BONDS—	
7s, J&J, $11,600	July 1, 1903
7s, Jan. 9,500	Jan. 1, 1900
7s, Jan. 10,500	Jan. 1, 1905
7s, Jan. 5,000	Jan. 1, 1910
6s, J&J, 5,000	Jan. 1, 1901
5s, J&J, 10,000	Jan. 1, 1912
SCHOOL BONDS—	
6s, F&A, $18,000	Feb. 1, 1908
6s, F&A, 7,000	Feb. 1, 1911
SEWER BONDS—	
6s, J&J, $75,000	July 1, 1922

Coupons are all tax-receivable.
Bonded debt Jan. 1, '99...$195,000
Tax valuation real.....1,606,315
Tax valuation personal.. 865,640
Total valuation 1895....2,471,955
Assessment is 40% actual value.
City tax (per $1,000)... $12·93½
Population 1890 was 8,607
Population 1895 (estim.) ...10,000

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—County seat is Greenville.

LOANS—	When Due.
ATL. & CHAR. AIR LINE RR.—	
7s, ..., $55,000	1903 & 1907
6s, ..., 25,000	1915
GREENVILLE & LAURENS RR.—	
7s, ..., $45,000	1900 to 1909

Bonded debt Jan. 1, '99..$125,000
Tax valuation, real..... 4,196,245
Tax valuation, personal 2,066,670
Tax valuation, railroad 674,135
Total valuation 1898... 6,937,050
Total tax (per $1,000) '98....$14·50
Population in 1890 was.....44,310

GREENWOOD.—D. C. DUPREE, Mayor.

This town is in Greenwood County.

LOANS—	When Due.
COURT-HOUSE & JAIL BONDS—	
6s, ..., $21,000	.....
WATER BONDS—	
6s, ..., $40,000	1937

Interest payable in New York.
Bonded debt Jan. 1, 1899 $61,000

Sinking fund..... ..... $1,000
Net debt Jan. 1, 1899.... 60,000
Ass'd valuation '98 (abt) 1,000,000
Assessment about ½ actual value.
City tax (per $1,000) 1898...$7·00
Population in 1890 was.....1,326
Population in 1899 (est.).....5,500

KERSHAW CO.—{J. B. PHELPS, Supervisor. D. C. KIRKLEY, Auditor.

County seat is Camden.

LOANS—	When Due.
RAILROAD BONDS—	
7s, J&J, $50,000	Oct. 21, 1912
7s, J&J, 50,000	Jan. 24, 1913

Total debt Jan. 1, 1899. . $100,000
Tax valuation, real.....1,774,000
Tax valuation, personal. 690,245

Tax valuation, railroads. $254,100
Total valuation 1898....2,718,345
Assessment about 95 per cent of actual value.
Total tax (per $1,000) '98...$14·50
Population in 1890 was.....22,361

TAX FREE.—Bonds are exempt from taxation.

LANCASTER CO.—L. J. PERRY, Supervisor.

County seat is Lancaster. The statement below includes two townships.

LOANS—	When Due.
CHERAW & CHESTER RR.—	
7s, July, $71,000	July 1, 1913
6s, Feb., 92,700	Apr. 26, 1905

Total debt Jan. 1, 1899...$163,700

Tax valuation 1898....$1,988,635
Assessment about ⅔ actual value.
Total tax (per $1,000) '98...$16·00
Population in 1890 was.....20,761
Population in 1880 was.....16,903

INTEREST is payable at Lancaster Court House.

LAURENS CO.—County seat is Laurens C. H.

LOANS—	When Due.	REFUNDING BONDS—	
GREEN. LAURENS & SPART. RR.—		6s, Dec., $15,000	1912
7s, Jan., $60,000	30 years	Total debt Mar. 1, 1898	$149,500
GREENVILLE & LAURENS RR.—		Tax valuation 1898	4,891,208
7s, Dec., $74,500	30 years	Total tax (per $1,000) '98	$14·00
		Population in 1890 was	31,610

NEWBERRY.—County seat of Newberry County.

LOANS—	When Due.		
TOWN BONDS—		Tax valuation, real	$779,500
5s, Jan., $22,000	Jan. 1, 1906	Tax valuation, personal	701,737
Subject to call.		Tax valuation 1895	1,481,237
WATER & ELEC. LT. BONDS—		Assessment abt. 60% actual value.	
6s, Jan., $42,000	Jan. 1, 1937	Total tax (per $1,000)	$21·25
Coupons tax receivable.		Population in 1890 was	3,020
Total debt Jan. 1, 1899	$64,000	Population in 1898 (est.)	5,000

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.

TAX FREE.—The above bonds are exempt from taxation.

SPARTANBURG CO.—L. P. EPTON, Aud.

County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County.

LOANS -	When Due.		
RAILROAD AID BONDS—		Total debt Jan 1, 1899	$249,000
7&6s	'16,000 1899-'02-'05	Tax valuation 1898	10,737,119
Sinking fund re'ives $10,000 y'ly.		Assessment about 3-5 actual value	
Bonded debt Jan. 1, 1899	$216,000	State & co. tax (per M) '98	$13·75
Floating debt	33,000	Population in 1890 was	55,385
		Population in 1897 about	75,000

UNION COUNTY.—M. C. DEAVER, Treasurer.

County seat is Union. A portion of this county has been taken to help form the new county of Cherokee, and $12,157 of the debt given below has been transferred to the new county.

LOANS—	When Due.		
REFUNDING RR. BONDS 1895—		Tax valuation 1898	$3,382,610
6s, J&J, $114,000	July 1, 1925	Assessment is ½ actual value.	
Subject to call July 1, 1915.		Total tax (per $1,000) '98	$16·25
Interest payable in New York.		Population in 1890 was	25,363
Total debt Jan. 1, 1899	$114,000	Population in 1896 (est.)	30,000

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of South Carolina which have an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports.

	Bonded Debt.	Interest.	Maturity.	Tax Rate.	Population '90
Abbeyville, Abbeyville Co	$54,300	6&7	'21-'37	$12·00	1,696
Aiken, Aiken County	47,500	6&7	'12-'37	8·00	2,362
Bamberg, Bamberg Co	29,250	6	.....	6·00	696
Camden, Kershaw Co	17,000	5&6	1915	10·00	3,533
Cane Creek, (Twp.) Lan. Co	37,000	6&7	'13a'17	23·00	2,706
Catawba, (Twp.) York Co	60,000	7	past due	3·00	6,678
Cherokee Twp. No. 1 Cher. Co.	23,400	6	1908	16·00	.....
Chester, Chester Co	80,000	6	1937	.....	2,703
Chester County	75,000	6	1905	14·50	26,660
Clinton, Laurens Co	10,000	6	1911	4·00	1,021
Conway, (Twp.) Horry Co	18,500	6	1905	4·00	677
Dorchester County	20,000	6	1905	13·75	.....
Dunklin, (Twp.) Green'le Co.	11,900	7	1902	.....	2,269
Florence, Florence Co	31,500	7	'00-'09	.....	3,395
Florence County	24,000	6	1917	.....	25,027
Gaffney, Cherokee Co	12,000	6	1917	8·00	.....
Georgetown, George'wn Co.	79,000	7	1903	15·00	2,895
Gills Creek, (Twp.) Lan. Co	39,000	7	1913	20·75	3,578
Laurens, Laurens Co	17,000	7	1910	4·00	2,245
Marion, Marion Co	15,000	.....	.....	3·00	1,640
Newberry, (Twp.) New'y Co.	50,000	6&7	'06&'12	13·00	4,865
Orangeburg, Orangeburg Co.	60,000	5&6	'25&'38	.....	2,964
Pickens County	19,500	7	past due	17·50	16,389
Pleasant Hill, (Twp.) Lan. Co.	15,200	7	1913	19·00	36·49
Sullivan, (Twp.) Laurens Co.	13,000	7	1906	.....	2,218
Sumpter, Sumpter Co	44,000	6	'04&'10	14·00	3,865
Sumpter County	15,000	6	1906	.....	43,605
Union, Union Co	40,000	6	1937	15·00	1,609
York, (Twp.) York Co	56,000	7	past due	4·23	5,267

State of Georgia.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State - - One of the Original Thirteen
Total area of State (square miles) - - - - - 59,475
State Capital - - - - - - - - - - Atlanta
Governor (term expires *Oct. 1900) - - Allen D. Candler
Secretary of State (term expires *Oct. 1900) - - Philip Cook
Treasurer (term expires *Oct. 1900) - - William J. Speer
Comptroller (term expires *Oct. 1900) - William A. Wright

Legislature meets annually in October, and sessions are limited to fifty days.

*Section 49 of the Code says: "The Governor-elect shall begin the discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week as the General Assembly by joint resolution appoints. On failure of appointment, it takes place at 12 o'clock, meridian, on Saturday of that week, unless prevented by providential causes." Article V., section 2, paragraph 1 of the Constitution says that the Secretary of State, Comptroller-General and Treasurer shall "hold their offices for the same time as the Governor."

HISTORY OF DEBT.—We are compelled to omit the interesting details of Georgia's early history in debt-making heretofore given. The full statement will be found in the STATE AND CITY SUPPLEMENT for April, 1893, pages 165 and 166. The debt of the State is now being steadily reduced, $100,000 being devoted each year to that purpose. Moreover the State Constitution adopted in December, 1877, provides against the creation of any bonded debt "except to repel invasion, suppress insurrection, or defend the State in time of war," $200,000 being made the limit for floating indebtedness which may be temporarily incurred in case of deficiency in the revenues.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Redemption bonds, 1892	4½	J & J	Jan. 1, 1922	$207,000
do do 1896	4	J & J	July 1, 1926	230,000
Refunding bonds—Act of 1884	4½	J & J	July 1, 1915	3,392,000
Refunding bonds—Act of 1887	4½	J & J	Jan., 1900-16	1,700,000
$100,000 payable each year.				
Refunding bonds—Act of 1889	3½	J & J	Jan., 1917-'35	1,833,000
$100,000 payable yearly, 1917 to 1934, and $33,000 in 1935.				
Refunding bonds—Act of 1894	3½	M & N	May 1, 1915	287,000
State University bonds	7	J & J	1932 to 1946	282,500

State University bonds fall due as follows: $3,000 July, 1932; $61,000 April, 1933; $1,000 May, 1933; $96,000 April, 1934; $86,000 June, 1935; $6,000 July, 1935; $1,000 January, 1936; $1,000 April, 1936; $15,000 February, 1939; $3,000 October, 1940; $2,500 July, 1942, and $7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of $500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE.—All of the above-mentioned bonds are tax exempt.

BONDED DEBT.—The valid bonded debt of the State of Georgia on the 1st of October, 1898, was $8,037,000, of which $8,031,500 was interest-bearing and $5,500 was past due and non-interest bearing, and a floating debt of $90,202, consisting of a land scrip fund on which 7 p. c. interest is paid; total debt, $8,127,202. The contingent liabilities of the State on October 1, 1898, were $464,000 of South Georgia & Florida RR. bonds, indorsed by the State of Georgia.

STATE PROPERTY.—The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27, 1890, to the Nashville Chattanooga & St. Louis RR. Company at a rental of $420,012 per annum.

DEBT LIMITATION.—"The bonded debt of the State shall never be increased except to repel invasion, suppress insurrection or defend the State in time of war." (Constitution of 1877, Art. IV, Sec. 12, Par. 1.

MUNICIPAL BOND ISSUES.—In December, 1897, a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given, the bonds thereafter can never be called in question. See CHRONICLE of January 15, 1898.

ASSESSED VALUATION.—The State's assessed valuation (which is not over 50 p. c. of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax Per $1,000.
1898	$236,068,322	$133,050,081	$42,695,508	$411,813,911	$6·21
1897	236,086,309	133,948,605	42,286,457	412,321,369	5·21
1893	253,754,634	156,890,119	41,355,247	452,000,000	4·61
1892	258,877,830	162,271,679	42,604,025	463,753,534	4·85
1891	.....	.....	42,383,287	444,969,755	5·08
1890	225,054,915	152,311,869	38,462,161	415,828,945	3·96
1885	179,946,059	119,200,739	22,548,818	321,695,616	3·50
1880	139,657,250	99,276,876	12,490,525	251,424,651	3·50
1875	261,755,884		.....	261,755,884	....
1870	226,119,519		.....	226,119,519	....

* Including railroads.

POPULATION.—The population of Georgia has been as follows:

1890	1,837,353	1860	1,057,286	1830	516,823
1880	1,542,180	1850	906,185	1820	340,985
1870	1,184,109	1840	691,392	1810	252,433

The proportion of the colored population was 47·02% in 1880 and 47·01% in 1890. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725,133 in 1880 and 863,716 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

ALBANY.—This city is in Dougherty County.

LOANS—	When Due.	REFUNDING BONDS—	
6s, Jan., $76,000	1900 to 1918	6s, ..., $9,000	Jan. 15, 1921
$4,000 due yearly on Jan. 15.		Total debt Apr. 1, 1898	$100,500
5s, g., J&J, $12,500	1921	Total valuation 1897	2,555,000
ELECTRIC LIGHT BONDS—		City tax (per $1,000)	$7·50
5s, g., M&N, $25,000	1923	Population 1890 was	4,008
		Population in 1897 (est.)	7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City

AMERICUS.—This city is in Sumter County.

LOANS—	When Due.		
BUILDING BONDS—		6s, A&O, $25,000, g.	Sept. 1, 1920
6s, A&O, $30,000, g.	Apr. 1, 1920	Total debt Apr. 1, 1898	$143,000
SEWER BONDS—		Tax valuation, real	1,662,300
6s, A&O, $35,000, g.	Apr. 1, 1919	Tax valuation, personal	1,125,820
IMPROVEMENT BONDS 1898—		Total valuation 1897	2,788,130
4½s, Jan. 1, $35,000 g.	Nov. 15, '27	Actual valuation	3,000,000
WATER BONDS—		State & co. tax (per $1,000)	$10·00
6s, Jan. 1, $18,000.	Jan. 1, 1900-'18	City tax (per $1,000)	12·50
$2,000 due every 2 years.		Population in 1890 was	6,398
		Population in 1896 (estim'd)	8,000

INTEREST on the $18,000 water bonds and on the $35,000 improvement bonds is payable at New York or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md.

TAX FREE.—All of the city's bonds are exempt from taxation.

ATHENS.—WALTER McWILLIAMS, Mayor. W. W. TURNER, Treasurer.

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1899, the corporation owned property valued at $270,918

LOANS—	When Due	SEWER BONDS 1891—	
COLLEGE BONDS 1873—		5s, J&J, $25,000	July 1, 1921
5s, J&J, $20,000	1899 to 1902	WATER BONDS 1892—	
($5,000 due yearly July 1.)		5s, M&N, $23,000.	Nov. 1, '99 to '21
SCHOOL BONDS 1886—		($1,000 due yearly.)	
5s, J&J, $20,000	July 1, 1916	5s, M&N, $96,000	Nov. 1, 1927

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT Jan. 1, 1899, was $184,000.

DEBT LIMITED by State Constitution to 7 p. c. of assessed valuation.

TAX FREE.—All the bonds are exempt from city taxation.

ASSESSED VALUATION in 1898 of real estate and personal property was $5,408,380. Real estate is assessed at its actual value.

POPULATION in 1890 was 8,639; in 1899 (estimated), 12,000.

ATLANTA.—{JAMES G. WOODWARD, Mayor. {J. H. GOLDSMITH, Comptroller.

Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and $52,000 of bonds assumed.

LOANS—	When Due.
CAPITOL—	
6s, J&J, $55,500	Jan. 1, 1914
FLOATING DEBT—	
8s, J&J, $100,000	Jan. 1, 1902
GEORGIA WESTERN RR.—	
8s, J&J, $300,000	July 1, 1902
REDEMPTION—	
8s, J&J, $18,000	Jan. 1, 1902
5s, J&J, 68,500	July 1, 1911
5s, J&J, 52,000	Sept. 1, 1915
4½s, J&J, 116,000	July 1, 1916
4½s, J&J, 22,000	Jan. 1, 1917
4½s, J&J, 21,500	Jan. 1, 1918
4½s, J&J, 25,000	Jan. 1, 1919
4½s, gJ&J, 289,000g	Jan. 1, 1922
4½s, J&J, 36,000	Jan. 1, 1923
REDEMPTION—(Con.)—	
4½s, gJ&J, $46,000g	Dec. 31, 1924
4s, J&J, 124,000	Jan. 1, 1920
4s, J&J, 36,000	Jan. 1, 1921
4s, g., J&J, 36,000g	Jan. 1, 1923
4s, g., J&J, 46,000g	Jan. 1, 1926
4s, g., J&J, 74,000g	Jan. 1, 1927
4s, g., J&J, 275,000	Dec. 31, 1928
WATER—	
7s, J&J, $399,000	Jan. 1, 1904
7s, J&J, 28,000	Jan. 1, 1907
4½s, gJ&J, 500,000g	Jan. 1, 1922
4s, J&J, 46,000	Jan. 1, 1902
4s, J&J, 18,000	Jan. 1, 1907
4s, g., J&J, 182,000g	Jan. 1, 1923
WEST END BONDS (assumed)—	
5s, A&O, $50,000	Apr. 1, 1910

PAR VALUE.—Bonds are in pieces of $100 and multiples of same.

INTEREST is payable in Atlanta and at the Fourth Nat. Bank and Nat. Park Bank, in New York. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Atlanta's total municipal debt and the water debt.

	Jan. 1, 1899.	Aug. 1, '98.	Jan. 1, 1896.	Jan. 1, 1895.
Total bonded debt	$2,927,500	$2,952,500	$2,956,000	$2,961,000
Water debt	1,173,000	1,173,000	1,127,000	1,127,000

On Jan. 1, 1899, the city's sinking fund amounted to $80,201.

The city charter requires that bonds to the amount of $3,500 be purchased annually by the sinking fund and retired. In addition to this requirement a sinking fund of $9,334 annually has since been established to be set aside from taxes.

CITY PROPERTY.—The city owns its water works, which are valued at $3,000,000, and other property valued at $2,573,650.

DEBT LIMITATION.- Charter forbids increase of city's debt.

TAX FREE.—All the above bonds are exempt from the city tax.

ASSESSED VALUATION.—The city's assessed valuation (about ½ actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City Tax per $1,000.
1898	$41,906,514	$10,614,568	$52,521,082	$12·50
1896	43,522,967	11,608,230	55,131,197	12·50
1895	42,230,380	11,913,165	54,143,545	15·00
1891	35,502,618	14,405,332	49,907,950	15·00
1888	25,590,681	9,003,517	34,594,198	15·00

The total tax rate (per $1,000) for 1898 was $23·60½, being made up of the State tax, $5·20 10; county tax, $5·90 4 10, and city tax proper, $12·50.

POPULATION in 1890 was 65,533; in 1880 it was 37,409. The estimated population in 1898 was 120,000.

AUGUSTA.—PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of her debt.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal, When Due.	Principal, Outstand'g.
Bonds lettered F B 1876	7	M & N	Nov. 1, 1899	$66,000
do A C 1876	7	A & O	Apr. 1, 1900	82,000
do F B 1876	7	M & N	Nov. 1, 1901	65,500
do R B 1877	7	J & D	Dec. 1, 1901	23,800
do R B 1878	7	J & J	Jan. 1, 1902	85,500
do R B 1878	7	J & J	Jan. 1, 1903	56,000
do R 1879	6	J & D	June 1, 1899	48,000
do W W 1880	6	J & J	Jan. 1, 1904	106,600
do A A 1880	6	J & D	Dec. 1, 1905	148,400
do B B 1882	6	F & A	Feb. 1, 1906	39,000
do F I 1883	6	M & N	Nov. 1, 1913	200,000
do D 1885	6	F & A	Feb. 1, 1915	45,000
do R B 1889	5	F & A	Feb. 1, 1919	25,000
do C B 1891	5	M & N	May 1, 1921	105,000
do E E 1886	4½	A & O	Oct. 1, 1916	24,500
do R R 1892	4½	J & D	Dec. 1, 1922	115,000
do 1893	4½	M & S	Mar. 1, 1923	98,000
Refunding bonds 1894	4½	M & N	May 1, 1924	104,000
do do 1895	4½	A & O	Apr. 1, 1925	88,000
do do 1896	4½	A & O	Apr. 1, 1926	56,000
do do	4	A & O	Apr. 1, 1927	62,000
do do 1898	3½	M & S	Mar. 1, 1928	100,000
Bonds past due but not yet presented for payment				6,500

PAR VALUE OF BONDS.—The bonds of this city are in pieces of $100, $250, $500 and $1,000 each.

TAX FREE.—All of the city's bonds are exempt from city tax.

OPTIONAL.- None of the bonds are payable before maturity.

INTEREST is payable in Augusta, and all coupons are tax-receivable

TOTAL DEBT, ETC.—The city has no floating debt. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned except 1897, which is for May 1.

Years.	Bonded debt.	Years	Bonded debt.	Years.	Bonded debt.
1899	$1,749,800	1894	$1,750,800	1883	$2,061,000
1898	1,750,800	1893	1,750,800	1880	2,039,000
1897	1,749,800	1892	1,751,300	1877	2,014,750
1895	1,752,800	1891	1,748,800	1872	1,383,750

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no circumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fall due. No obligation of this city has ever been repudiated or scaled.

CITY PROPERTY.—The city owns its water works, valued in 1899 at $700,000, the Augusta Canal, valued at $1,500,000, and more than $200,000 in other good real estate within city limits. The annual income from water rents (canal and water works) was reported in 1897 as $92,000, net, and increases yearly from new industries and new extensions of water mains. New water works, to cost $300,000, are in course of construction, without extra tax.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City tax per $1000
1898	$14,321,235	$5,076,043	$19,397,278	$12·50
1897	14,146,688	5,050,010	19,196,698	12·50
1896	15,940,612	5,370,849	21,311,461	12·50
1895	16,588,350	5,931,832	22,520,182	12·50
1891	16,041,973	5,309,326	21,351,299	12·50
1880	9,010,960	5,028,107	14,039,067	15·83½

The total tax rate in 1897 was $24·51 per $1,000. This includes State tax, $5·21; county tax, $4·60; school tax, $2·20, and city tax proper, $12·50.

POPULATION.—In 1890 population was 33,300; in 1880 it was 21,891. By the directory count the population in 1898 was 44,081, and, including the immediate suburbs, was 47,581.

BRUNSWICK.—County seat of Glynn County.

LOANS—	When Due.
SEWER BONDS—	
5s, J&J, ...	Jan. 1, 1921

Interest payable in Brunswick, and New York City.

The sinking fund receives annually $1,000

Total debt Apr. 1, 1899.. $330,000
Tax valuation, 1898.....3,351,829
City tax (per $1,000).....$12·50
Population in 1890 was.....8,459
Population in 1898 (est.)...12,500

CHATHAM CO.—J. W. MCINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

LOAN—	When Due.
COURT HOUSE BONDS—	
5s, J&J. $100,000	July 1, 1919

$5,000 due y'rly after July 1, 1900
Total debt Feb. 1, 1899..$100,000

Tax valuation, 1898..$29,914,243
Assess. about 40 p. c. actual value.
State & co. tax (per M.) '98.$12·20
Population in 1890 was 57,740

COLUMBUS.—{L. H. CHAPPELL, Mayor. {M. M. MOORE, Clerk.

County seat of Muscogee County.

LOANS—	When Due.
REDEMPTION BONDS—	
5s, J&J, $391,500 (Part each year) to 1909	Jan. 1, 1899
REDEMPTION BONDS:	When Due.
4½s, J&J, $55,000	Jan. 1, 1927
4½s, J&J, 17,000	Jan. 1, 1928

PAR VALUE $500 and multiples of the same. All issues carry tax receivable coupons.

INTEREST is payable at the office of the City Treasurer.

TOTAL BONDED DEBT on Jan. 1, 1899, was $463,500; floating debt, $19,000; total debt, $482,500. The city has assumed the payment of $4,000 of 6 per cent Chappel College bonds, due in 1903.

TAX FREE.—The city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns real estate and improvements valued at $234,750.

TAX VALUATION (about 80 % actual value) in 1898 of real estate was $7,199,150; personal property, $3,771,969; total, $10,971,119. The city and school tax (per $1,000) in 1898 was $11·00; State tax, about $6·21; county tax, $2·00. The valuation of personal property assessed in 1890 was only $201,060.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1898 was estimated at 19,300.

FLOYD COUNTY.—J. B. HILL, Treasurer.

County seat is Rome.

LOANS—	When Due.
BRIDGE BONDS—	
6s, J&J, $12,500 ($2,500 due yearly Jan. 1.)	1900-1904
6s, J&J, $32,500 ($2,500 due yearly Jan. 1.)	1900-1912

Interest payable at Rome, Ga.

Bonded debt Feb. 1, 1899 $45,000
Floating debt..... 30,000
Total debt Feb. 1, 1899.. 75,000
Tax valuation 1898.....8,086,732
State & Co. tax (per M.), '98.$11·25
Population in 1890 was.....28,391
Population in 1897 about...36,000

GAINESVILLE.—G. P. BOONE, Clerk.

County seat of Hall County. In July, 1897, the city refused to pay the interest on the $20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally. The matter was investigated, with the result that the city authorities became satisfied of the legality of the issue, and then the coupons were all paid off with interest from the date they became due.

LOANS—	When Due.
RAILROAD BONDS—	
7s, J&J, $30,000	1900
7s, J&J, 20,000	1901
SCHOOL BONDS—	
7s, J&J, $2,200	1903
WATER AND LIGHT BONDS—	
6s, J&J, $40,000	1920

Total debt Jan. 1, 1899 $92,200
Tax valuation, real..... 1,345,678
Tax valuation, personal 699,058
Total valuation 1898... 2,044,736
Assess't is about 9/10 actual value.
City tax (p. $1,000) '98.....$8.00
Population in 1890 was.....3,202
Population in 1898 was.....4,750

INTEREST on water and light bonds is payable in New York; on all others in Gainesville.

TAX EXEMPT.—All bonds are exempt from city tax.

GRIFFIN.—{W. D. DAVIS, Mayor. {THOS. NALL, Clerk and Treasurer.

Situated in Spalding County.

LOANS—	When Due.
ELECTRIC LIGHT BONDS—	
6s, g, Jan., $16,000 g ($1,000 due yearly on Jan. 1.)	1901-1916
RAILROAD BONDS—	
7s, J&J, $4,000	Jan. 1, 1900
WATER BONDS—	
6s, g, F&A, $5,000, g ($1,000 due yearly on Feb. 1.)	1904-1908
6s, F&A, $30,000 ($2,000 due yearly on Feb. 1.)	1909-1923
SCHOOL BONDS—	
6s, J&J, $10,000 ($1,000 due yearly on Jan. 1.)	1901-1910

Total debt Mar. 1, 1899.. $65,000
Tax valuation, real.....1,438,575
Tax valuation, personal. 672,310
Total valuation 1898....2,110,885
Assessm't on reality at full value, on per. at about ⅔ actual value.
Tax rate (per $1,000) 1898 $11·00
Population in 1890 was.....4,503
Population in 1897 (est.)....6,000

INTEREST on railroad and school bonds is payable in Griffin; on electric-light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

MACON.—{S. B. PRICE, Mayor. {A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

LOANS—	When Due.
DEFICIENCY BONDS*—	
4½s, g., Q—J, $50,000	Oct. 1, 1926
FUNDED DEBT BONDS.	
6s, Q.—J, $545,800	Jan. 1, 1910
MARKET HOUSE BONDS.†	
5s, Q—J, $20,000	Jan. 1, 1917
PAVING BONDS—	
4½s, g., Q-J, $130,000 g	Oct. 1, 1926
SEWER BONDS*—	
5s, g., Q-J, $130,000 g	July 1, '23

† The market house bonds are all held in the sinking fund. * Of the $200,000 of sewer bonds authorized, only $150 000 were issued and taken by the bond commission and $20,000 has since been paid off. The deficiency bonds were also taken by the bond commission.

INTEREST is payable in Macon and coupons are tax-receivable. On sewer and paving bonds interest is payable in gold.

TAX FREE.—All of the bonds are exempt from city tax.

TOTAL DEBT on Feb. 1, 1899, was $875,800; sinking fund, $250,000; net debt, $625,800. The City Treasurer appropriates $50,000 yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910.

ASSESSED VALUATION in 1899 of real estate was $8,922,878; personal property, $5,101,064; total valuation, $14,023,942; the total tax rate (per $1,000), 1898, was $25·20, including State and county tax, $12·70, and city tax, $12·50. Property is assessed at about three fourths of its actual value.

CITY PROPERTY.—In 1897 the estimated value of public buildings owned by the city was $125,000.

POPULATION.—The population in 1890 was 22,746; in 1880 it was 12,749. According to local figures the city's population in 1896 was 28,000; that of the suburbs 14,344.

MADISON.—{W. A. BROUGHTON Mayor. T. B. BALDWIN, Clerk.

Madison is in Morgan County.

LOANS—	When Due.	
SCHOOL BONDS—1895.		
6s, June 1, $13,000	June 1, 1915	
Subject to call after June 1, 1900		
6s, June 1, $12,000	June 1, 1915	
Subject to call after June 1, 1905		
Interest is payable in New York.		
Total debt Jan. 1, 1899	$25,000	

Tax valuation 1896	$1,260,000
Assessment about ⅘ actual value.	
State & Co. tax (per $1,000)	$11·75
City tax (per $1,000)	2.70
School tax (per $1,000)	4·30
Population in 1890 was	2,131
Population in 1899 (est.)	3,000

NEWNAN.—Col. A. R. BURDETT, Mayor.

This city is in Coweta County.

LOANS—	When Due.	
SCHOOL BONDS—		
6s, J&J, $13,000	Jan. 1, '99-'09	
WATER BONDS—(Gold)—		
6s, J&J, $50,000	Jan. 1, '03-'23	
Total debt Apr. 1, 1898	$63,000	
Sinking fund	3,000	
Net debt Apr. 1, 1898	60,000	

Tax valuation, real	$980,675
Tax valuation, personal.	774,036
Total valuation 1897	1,754,711
Assessment about ⅘ actual value.	
State & Co. tax (per M) '97	$8·06
City tax (per $1,000)	$5·00
Population in 1890 was	2,859
Population in 1880 was	2,006

INTEREST on the water bonds is payable at the Fourth National Bank, New York City, and at the Treasurer's office, Newnan.

TAX FREE.—All bonds are exempt from city tax.

ROME.—{JOHN J. SEAY, Mayor. HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

LOANS	When Due.—	
FUNDING BONDS—		
5s, J&J, $36,000	Jan., 1912	
REFUNDING BONDS—		
4½s, ... $168,000	July 1, 1926	
WATER BONDS—		
6s, J&J, $84,600	Jan., 1909	
5s, ..., *17,000	Apr. 1, 1906	

* The $17,000 water bonds are secured by mortgage on water works

INTEREST is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.

BONDED DEBT on Feb. 1, 1899, was $305,600, including the water debt. The bonded debt in 1891 was $304,200.

The sinking fund receives yearly $5,000.

WATER WORKS owned by the city are valued at $200,000; the earnings yield a surplus of $4,000 per annum over expenses.

DEBT LIMITATION.—No liabilities can be created by this city until its present debt is paid.

ASSESSED VALUATION of real estate in 1898 was $3,268,910 personal property, $1,582,434; total, $4,851,344; city tax rate (per $1,000), 1898, $11·25. The city's charter limits taxation for all purposes to $12·50 per $1,000.

POPULATION in 1890 was 6,957; in 1880 was 3,877; in 1895 the population was 12,000.

SAVANNAH.—{HERMAN MYERS, Mayor. C. S. HARDEE, Treasurer.

Savannah is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7s, but since that date a compromise has been made with the bondholders, and all but $3,300 of the old bonds have been exchanged for new ones bearing 5 per cent tax-receivable coupons. The city of Savannah is prohibited by law from issuing any bonds in addition to those already outstanding.

LOANS— NAME AND PURPOSE.		Interest.— P. Ct.	Interest.— Payable.	Principal.— When Due.	Principal.— Outstand'g.
Redemption bonds	1879	5	Q.—F.	Feb. 1, 1909	$2,990,400
do do	1883	5	Q.—J.	July 1, 1913	285,250
Old bonds	..		.....	.....	3,300

PAR VALUE OF BONDS.—Bonds are for $50, $100, $300, $500 and $1,000.

INTEREST is payable in Savannah, and in New York at the American Exchange National Bank. Coupons are tax receivable.

TAX FREE.—All bonds are exempt from taxation by the city.

TOTAL DEBT.—The subjoined statement shows Savannah's total municipal debt on Jan. 1 for several years.

	1899.	1898.	1896.	1895.
Total bonded debt	$3,278,950	$3,322,950	$3,412,700	$3,494,400

The city has no floating debt. No sinking fund is held by the city, but $46,000 of its own bonds are purchased annually and canceled.

WATER WORKS.—The water works owned by the city were built in 1853-4, and subsequently improved at a total cost of $1,000,000.

DEBT LIMITATION.—The city is debarred by State law from issuing more bonds.

ASSESSED VALUATION.—The city's assessed valuation (about ¾ of its cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Tax Rate per $1,000.
1898	$24,9 0,795	$10,560,052	$35,488,847	$14·50
1897	24,430,678	10,629,258	35,059,936	14·50
1896	24,370,237	10,446,432	35,499,512	15·00
1895	24,766,336	9,161,362	33,927,698	15·00
1890	20,000,000	11,800,000	31,800,000	15·00
1885	13,055,969	8,112,997	21,168,966	21·25

The above tax rate is the gross rate; 10 per cent rebate is allowed if taxes are paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 was estimated at 63,980.

SUMMERVILLE.—County seat of Chattooga County.

LOANS—	When Due.	
WATER & SEWER BONDS—		
5s, M&N, $50,000	Nov. 1, 1927	
Total debt Jan. 1, 1898	$50,000	

Assessed valuation '97	$1,600,000
Real valuation (est.)	3,000,000
Village tax (per M.), '97	$2 00
Population 1898 (est.)	2,500

VALDOSTA.—{C. B. PEEPLES, Mayor. M. ASHLEY, Clerk.

This city is in Lowndes County.

LOANS— WATER WORKS AND CITY HALL—	When Due.	
6s, J&J, $44,000	Jan. 1, 1924	
Total debt Feb. 1, 1899	$45,000	
Sinking fund	1,000	

Tax val't'n 1899 (abt.)	$2,200,000
Assessment is ¾ actual value.	
City & sch. tax (per M.) '98	$7·00
Population in 1890 was	2,854
Population in 1899 about	5,000

INTEREST payable in New York or Valdosta.

TAX FREE.—All bonds of this city are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Georgia which have reported an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We add the population in 1890.

Location—	Total Debt. $	Assets. $	Assessed Valuat'n. $	Tax Rate. $	Population.
Cartersville, Bartow Co,	45,000	800	1,350,000	7·00	6,508
Dublin, Laurens Co.	42,000	....	750,000	21·50	3,015
Elbert County	38,500	....	2,190,736	12·50	15,376
Fitzgerald, Irwin Co.	45,958	21,608	600,000	25·00	4,000
Quitman, Brooks Co.	20,600	....	937,190	8·00	1,868
Washington, Wilkes Co	18,000	....	1,200,000	16·50	2,631

State of Florida.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 30 1822) - March 30 1822
Admitted as a State (Act March 3 1845) - March 3 1845
Total area of State (square miles) - - - - - 58,680
State Capital - - - - - - - - - Tallahassee
Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham
Secret'y of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford
Treasurer (ad interim term till Jan. 1, 1901) - J. B. Whitfield

Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

LOANS— NAME AND PURPOSE.	Interest.— P. Ct.	Interest.— Payable.	Principal.— When Due.	Principal.— Outstand'g.
Consol. bonds of 1871	c 7	Jan. 1	Jan. 1, 1901	$350,000
Consol. gold bonds of 1873	c 6g	J & J	Jan. 1, 1903	925,000

INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax receivable.

TOTAL DEBT, ETC.—The total bonded debt on January 1, 1899, was $1,275,000, of which $950,500 bonds were in State funds, leaving $324,500 bonds in the hands of individuals. In addition to the bonded debt the State borrowed $100,000 in 1889 and $100,000 in 1891, under authority granted by the Legislature, and notes bearing interest at 5 p. c. were issued therefor; during 1898 notes to the amount of $75,000 were paid and the balance of the notes is held by State funds. The "common school fund" holds $100,000 and the "internal improvement fund" $25,000.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per $1,000, are given below for the years indicated:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per $1,000
1898	$78,660,9 0	$15,239,892	$93,900,823	$ ·00
1897	79,369,887	15,747,269	95,117,156	3·50
1896	79,323,644	16,066,322	95,389,966	2·50
1894	86,679,656	17,464,949	104,144,605	3·25
1892	65,391,271	32,976,743	98,368,014	5·50
1890	75,831,345	16,152,122	91,983,467	....
1887	66,908,163	19,357,499	86,265,662	4·50
1886	.....	.....	76,611,409	4·00

The present law requires property to be assessed at "full cash value." Valuation of railroads in 1898 was $18,547,535; in 1892, $17,061,479; in 1890 $14,877,014; in 1888 $14,007,150.

POPULATION OF STATE.—The population of Florida has been as follows in the year named:

1895	464,639	1870	187,748	1840	54,477
1890	391,422	1860	140,424	1830	34,730
1880	269,493	1850	87,445		

The proportion of the colored population was 47·01 per cent in 1880 and 42·58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

BARTOW.—D. W. STANLEY, Clerk.

Bartow is in Polk County.

Total debt Feb. 1, 1899	$31,500
Tax valuation, real	528,0 0
Tax valuation, personal.	143,656
Total valuation 1898	671,676
Total tax (per M.) 1898	$10·00
Population in 1890 was	1,386
Population 1895	1,931

DUVAL CO.—County seat is Jacksonville.

LOANS—	When Due.	
RIVER IMPROV. BONDS 1892—		
6s, J&J, $50,000	July 1, 1932	
Optional after 1912.		
5½s, M&N, $225,000	Nov. 1, 1932	
Optional after	1912	
Total debt Feb. 1, 1898.	$300,000	
Tax valuation, real	6,249,500	

Tax valuation personal	$1,283,084
Tax val., RRs. & teleg	1,129,933
Total valuation 1898	8,662,517
Assessment about ⅓ actual value.	
Tax rate (per $1,000) '97	$17·50
Population in 1890 was	26,800
Population in 1895 was	34,786

INTEREST is payable at New York and Jacksonville.

FERNANDINA.—This is the county seat of Nassau Co.

LOANS—	When Due.	
WATER WORKS—(Gold.)		
6s, M&S, $28,000	Sept. 1, 1909	
Opt. after 5 yrs. with 10 p.c. prem.		
Total debt Mar. 1, 1898	$28,000	
Sinking fund	3,534	
Net debt Mar. 1, 1898	24,466	

Tax valuation, real	$802,160
Tax valuation, personal.	142,020
Total valuation, 1896	944,180
Assessment about ⅓ actual value.	
Total tax per $1,000	$29·75
Population 1890 was	2,803
Population in 1895 was	2,911

INTEREST is payable in Fernandina or in Philadelphia.

JACKSONVILLE.—This is the capital of Duval County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct. Payable.	Principal. When Due.	Principal. Outstand'g.
Water works & imp. bds., g. 5g	M&N15	May 15, 1924	$1,000,000

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

ASSESSED VALUATION in 1897 of real and personal property, $13,242,640; city tax rate (on ¾ actual value of property) in 1897 was $18·00 per $1,000 inside the fire limits; outside of those limits the rate was $14·50 per $1,000.

POPULATION in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1898 it was estimated at 30,000.

JEFFERSON CO.—County seat is Monticello.

Bonded debt Feb.15, 1897.$50,700
County has no floating debt.
Tax valuation, real..... 959,040
Tax valuation, personal. 374,640
Tax valuation, r.r. & teleg.220,585
Total valuation, 1898..$1,554,265
Assessm't about ⅔ actual value.
Population in 1890 was.....15,757
Population in 1880 was.....16,065
Population in 1895 was 15,007

KEY WEST.—County seat of Monroe County.

LOANS— When Due.
STREET BONDS—
5s, May 1, $95,000....May 1, 1920
Subject to call.
WATER BONDS—
6s, ..., $100,000....Jan. 1, 1920
Subject to call after 1908.
Interest payable in New York.

CITY HALL, ETC.—
8s, ..., $60,000.....1902
Total debt Jan., 1899.....$255,500
Tax valuation 1895 3,458,040
Assessm't from 60 to 65% act. val.
State & Co.tax (per $1,000).$14·50
City tax (per $1,000..... 11·50
Population in 1890 was.... 18,080
Population in 1895..... 16,502

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—J. B. PARRAMORE, Mayor. JAMES K. DUKE, Clerk.

County seat of Orange County.

LOANS— When Due.
FLOATING DEBT—
7s, J&D, $10,000.....Dec. 1, 1908
Subject to call at any time.
GENERAL REVENUE—
7s, J&J, $5,000.....July 1, 1917
Subject to call after 15 years.
PUBLIC IMPROVEMENT—
7s, M&N, $15,000....Nov. 1, 1911
7s, J&J, 15,000....July 1, 1917
Subject to call after 15 years.
SCHOOL PURPOSES—
7s, J&D, $15,000.....Dec. 1, 1908
Subject to call at any time.

Interest is payable at the Hanover National Bank, N. Y. City.
Bonded debt Jan. 1, '99. $60,000
Floating debt..... 2,222
Total debt Jan. 1, 1899.. 62,222
Tax valuation, real..... 906,952
Tax valuation, personal 134,510
Tax valuation, railroad. 28,734
Total valuation 1898....1,070,197
Assessment same as actual value.
City tax (per $1,000) '98...$16·00
Population in 1890 was.....2,856
Population in 1895 was.....2,993

PALATKA.—GEO E. GAY, Mayor. T. B. ANDERSON, Clerk.

This city is the county seat of Putnam County.

LOANS— When Due.
*BONDS TO RETIRE INDEBTEDNESS
7s, Jan., $44,000.....Jan. 1, 1909
Subject to call at 110.
Net debt Oct. 1, 1898..... $47,308
Assessed valuation, real..1,001,769
Assessed val., personal.. 149,865
Total valuation 1898....1,151,634

Bonded debt Oct. 1, 1898 $44,000
Floating debt..... 3,770
Total debt Oct. 1, 1899.. 47,770
Sinking fund..... 462
Assessment about ½ actual value.
Total tax (per $1,000) '98..$27·50
Population 1890 was.....3,039
Population in 1898 (est.).....3,700

* Exempt from town tax.

INTEREST is payable in Palatka and New York.

PENSACOLA.—W. E. ANDERSON, Mayor. GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

LOANS—
COMPROMISE BONDS. When Due.
*5s, M.&N., $247,200.May 1, 1911
Bonded debt Sept. 1, '98..$247,200
Floating debt..... 24,700
Total debt..... 271,900
Sinking funds..... 62,000
Net debt Sept. 1, 1898.... 209,900

Tax valuation, real.....$2,202,580
Tax valuation, personal 779,215
Tax valuation 1898.... 2,981,795
Assessment about 35 p. c. act. val.
Total tax (per $1,000) '98..$37·50
Population in 1890 was....11,750
Population in 1897 (est.)...15,000

* After Nov. 1, 1901, the bonds of this city bear 6 per cent interest and the city has no option to redeem them before 1911.

ST. AUGUSTINE.—L. A. COLES.

County seat of St. John's County.

LOANS— When Due.
5s, M&N, $85,000g..May 15, 1927
Total debt Feb. 1, 1899....$85,000
Assessed valuation '98..1,618,365

Real valuation (est.)....$6,000,000
Tax rate (per $1,000) '98...$17·50
Population in 1890 was.....4,742
Population in 1897 (est.).....6,001

SANFORD.—T. J. APPLEYARD, President Board of Aldermen.—Sanford is in Orange County.

LOANS— When Due.
STREET, SCHOOL & LIGHT BONDS—
6s, J&J, $45,000.....Jan. 1, 1914
Int. at Nat. Park Bank, N.Y. City.
Total debt Apr. 1, 1898... $45,000

Tax valuation..... $616,340
Real valuation 1,500,000
Population in 1890 was.....2,165
Population in 1895 was.....1,517

TAMPA.—S. L. BIGLOW, Clerk B'd Pub. Works.

Tampa is the county seat of Hillsborough County.

LOANS— When Due.
7s, ..., $100,000....June, 1909

MUNICIPAL IMPROVEMENT—
6s, g., J&J, $300,000 g.. Jan. 1, 1921

BONDED DEBT in August, 1898, was $400,000.

ASSESSED VALUATION in 1897 was $5,868,619, real value being estimated at $14,000,000. Tax rate (per $1,000), $17·00.

POPULATION in 1890 according to the United States Census was 5,532; population in 1895, State census, was 15,634.

State of Alabama.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1817) - *Aug. 15, 1817
Admitted as a State (Act March 2, 1819) - Dec. 14, 1819
Total area of State (square miles) - - - - - 52,250
State Capital - - - - - - - - - Montgomery
Governor (term expires Dec.† 1900) - - Jos. F. Johnston
Secretary of State (term expires Dec.† 1900). R. P. McDavid
Treasurer (term expires Dec.† 1900) - - Geo. W. Ellis

Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

* This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed "a Constitution and State Government for that part of the Mississippi "Territory lying west of the territory herein described."
† Term is two years from time of installation in office.

HISTORY OF DEBT.—For history of Alabama's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 168. An act of the State Legislature approved Feb. 18, 1895, authorized the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue. By another act, also approved Feb. 18, 1895, all bonds authorized to be exchanged under the act approved Feb. 23, 1876, were barred if not exchanged by July 1, 1896; on October 1, 1898, the amount thus barred was $185,400.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Sub'n bonds, Class "A" 1876	5	J & J	July 1, 1906	$6,859,600
do Class "B" 1876	5	J & J	July 1, 1906	578,000
do Class "C" 1876	4	J & J	July 1, 1906	966,000
Fu'd. b'ds to retire 6s of 1880	4	J & J	Jan. 1, 1920	954,000

PAR VALUE OF BONDS—Class A bonds are $100, $500 and $1,000 Classes B and C bonds $1,000, and the funding 4s $500 and $1,000.

INTEREST—Interest is payable in New York at the American Exchange National Bank and in Montgomery.

TOTAL DEBT.—Total bonded debt March 1, 1899, $9,357,600.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Year.	Valuation of Property.	Tax Rate.	Amount of Taxes.
1898	$256,256,295·00	5½ Mills	$1,410,191·00
1897	251,390,134·00	5½ do	1,384,171·00
1896	242,341,796·21	5½ do	1,333,539·74
1895	241,338,024·99	5½ do	1,328,817·39
1893	260,172,590·16	5 do	1,302,473·96
1890	258,979,575·41	4 do	1,042,618·03
1885	172,528,933·32	6 do	1,041,897·74
1880	139,077,328·22	6½ do	908,678·55
1876	135,535,792·00	7½ do	1,016,518·44

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

1890	1,513,017	1860	964,201	1830	309,527
1880	1,262,505	1850	771,623	1820	127,901
1870	996,992	1840	590,756	1810	9,046

The proportion of the colored population was 47·53% in 1880 and 45·04% in 1890. In number, blacks were 345,109 in 1850; 437,770 in 1 60; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF ALABAMA.

ANNISTON.—F. M. HIGHT, Mayor. P. B. BROWN, Treasurer.

Anniston is in Calhoun County. The city defaulted in the payment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the payment of the overdue coupons. The Mayor and the Chairman of the Finance Committee were appointed a committee to arrange for an adjustment on the basis of a reduction of interest, but the bondholders refused to accept the plan offered. The Court of Appeals has been applied to for a writ of mandamus to force the city to pay.

LOANS— When Due.
FUNDING BONDS 1893—
6s, J&D, $45,000.....Dec. 1, 1913
PUBLIC BUILDINGS, &c.—
6s, J&D, $100,000....June 1, 1917

SEWERS, SCHOOLS, CEMETERY, &c.—
6s, J&D., $150,000.....J&D, 1919
Interest is payable in New York and Anniston.

TOTAL DEBT on Mar. 1, 1899, was $295,000. All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1899 of real estate was $2,845,042; personal property, $1,036,178; total, $3,881,220; tax rate (per $1,000) was $16·00, of which $11·00 for State and county tax. Property is assessed at about its full actual value.

POPULATION.—In 1890 was 9,998; in 1899 (est.), 12,000.

BESSEMER.—Situated in Jefferson County.

LOANS— When Due.
IMPROVEMENT BONDS—
8s, g., A&O, $50,000 g. Apr. 1, 1922
6s, g. J&J, 29,000 g. July 1, 1939
Interest payable in New York.
Bond. debt Mar. 25, '98...$79,000
Floating debt..... 1,000
Total debt..... 80,000

Sinking fund assets..... $500
Net debt Mar. 25, 1898.. 79,500
Tax valuation, real.....1,400,000
Tax valuation, personal. 420,500
Total valuation, 1897....1,820,500
Assessment about ⅔ actual value.
Total tax (per $1,000) '97..$16·50
Population in 1890 was.....4,544

BIRMINGHAM.—F. V. EVANS, Mayor. GEORGE EUSTIS, Treasurer.

Birmingham is in Jefferson County. The holders of Birmingham bonds were asked in 1895 to make a compromise with the city in the matter of interest payments.—(See CHRONICLE, V. 61, p. 338.) The city is at present paying one-half of the interest on its debt.

LOANS— *When Due.*
FUNDING BONDS—
7g, J&D, $60,000 g..... 1916
IMPROVEMENT BONDS (Pref.)—
6g, J 15 & J, $150,000 g.....1924
PUBLIC IMPROVEMENT—
6g, M&S, $300,000 g.....1919
6g, M. 15 & S., 200,000 g.....1921
6g, J. 15 & J., 150,000 g.....1922
5g, A&O, 200,000 g.....1920
5g, M. 16 & S., 100,000 g.....1921
MARKET HOUSE—
7s, July 1, $5,000.....1900
Optional at any time.
7s, M 15 & N., $5,000.....1915

SANITARY BONDS—SERIES I.-IV.—
8s, A&O, $30,000.....1905
Series I to IV optional after 10 y'rs.
SANITARY BONDS, 1887—
6g, A. 30 & O., $50,000 g.....1917
SANITARY & BUILDING—
6g, M. 10 & S., $50,000 g.....1917
6g, M. 15 & S., 50,000 g.....1918
REFUNDING & IMPROVEM'T—
6g, F. 13 & A., $140,000 g.....1923
TOWN OF HIGHLANDS (ass'med)—
6g, M. 15 & N., $75,000, g.....1921
SCHOOL BONDS—
7s, July 1, $20,000.....1915
Optional after July 29, 1900
6g, J&D, $25,000 g.....1918

INTEREST is mostly payable either in New York, at the Hanover National Bank, or Birmingham. Coupons are all tax receivable.

TOTAL DEBT.—The city's bonded debt on Feb. 1, 1899, was $1,610,000, floating debt, $217,114; total debt, $1,827,114.

ASSESSED VALUATION in 1898 of real estate was $13,000,000; personal property, $2,200,000; total, $15,200,000. City tax (per $1,000) in 1898 was $5·00; city tax for 1899, $10 00.
Property is assessed at about one-half of its actual value.

POPULATION in 1890 was 26,178; in 1898 (local estimate) 50,000.

BREWTON.—W. H. STRONG, Mayor.

County seat of Escambia County.

LOANS— *When Due.*
WATER AND LIGHT BONDS—
6s, semi an., $15,000 g., Feb. 1, 1929
..... 22,000 .....
SCHOOL BONDS—
.....$15,000.....

Total debt Febt. 1, 1899. $52,000
Tax valuation 1898..... 560,000
Real value (estimated)...1,000,000
Population in 1890 was.....1,500
Population in 1898 (est.)....2,000

INTEREST payable at Continental National Bank, New York.

CALHOUN CO.—H. B. GLOVER, Treasurer.

County seat is Jacksonville.

LOANS— *When Due.*
FUNDING BONDS—
6s, A&O, $75,000.....June 1, 1917
Floating debt.....$11,500
Total debt Apr. 1, 1898.... 86,500

Tax valuation 1898....$8,497,774
Real valuation (est.)....20,000,000
State & co. tax (per M.) '97..$11 00
Population in 1890 was.....33,119
Population in 1897 (est.)....35,000

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—R L. ROSS, Treasurer.

County seat is Tuscumbia.

LOANS— *When Due.*
ROAD BONDS—
6s, semi-an., $100,000.1923 & 1933
5s, J&D, *100,000....June 1, 1932
Bonded debt Apr. 1, '99..$200,000

Tax valuation, real.....$2,262,561
Tax valuat'n, personal. 1,437,528
Total valuation 1898... 3,597,021
Population in 1890 was.... 20,189

DALLAS COUNTY.—P. G. WOOD, Prob. Judge.

County seat is Selma.

LOANS— *When Due.*
BRIDGE BONDS—
4s, J&J, $65,000.....Jan. 1, 1919
Optional, $5,000 y'rly aft. Jan. 1, '01
Total debt Feb. 1, 1899.. $65,000

Tax valuation, real.....$5,341,885
Tax valuation, personal 3,384,865
Total valuation 1898.... 8,726,750
Co. tax rate (per $1.000).....$3·50
Population in 1890 was.....49,350

INTEREST is payable at City National Bank, Selma, Ala.

DECATUR.—Decatur is situated in Morgan County.

LOANS— *When Due.*
STREET AND SANITARY—
6s, Jan., $40,000.....May 3, 1907
Interest payable in New York.
Bonded debt Jan. 1, '98. ..$40,000
Floating debt..... 3,000
Total debt Jan. 1, 1898.... 43,000
Water debt (additional)... 900

Tax valuation, real.....$512,000
Tax valuation, person'l.... 200,000
Total valuation 1897..... 712,000
Assessment about ½ actual value.
City tax rate (per $1.000)....$5·00
Population in 1890 was.....2,765
Population in 1898 (est.)....4,500

ETOWAH CO.—J. H. LOVEJOY, Probate Judge.

Gadsden is the county seat.

LOANS— *When Due.*
6s, ..., $75,000.....1921
Bonded debt Jan. 1, 1899..$75,000
Floating debt..... 50,000
Total debt Jan. 1, 1899....125,000

Assessed valuation '98.$4,025,804
Assessment about ½ actual value.
Tax rate (per $1,000) 1899..$8·00
Population in 1890 was.....21,926
Population in 1899 was.....25,000

EUFAULA.—This city is in Barbour County.

LOANS— *When Due.*
WATER AND SEWER BONDS—
6s, J&D, $67,000.....June 1, 1926
Bonded debt Mar. 1, '98 $134,050
Tax valuation, real..... 832,495
Tax valuation, personal. 707,518

Total valuation 1897...$1,540,013
Tax rate (per $1,000).... 10·00
Assessment is ¾ actual value.
City property 1897.....$128,000
Population in 1890 was.....4,394
Population in 1896 (est.)....7,730

The figures of valuation given above do not include merchandise.

INTEREST is payable at City Treasurer's office, Eufaula. Coupons are tax receivable.

FLORENCE.—{J. B. WEAKLEY, JR., Mayor. / J. B. WHITE, Clerk.

County seat of Lauderdale County.

LOANS— *When Due.*
REFUNDING BONDS—
5s, J&J, $100,000.....1919
Total debt Feb. 10, 1899.$100,000
Tax valuation 1898 ab't..2,000,000

Assessment about ¾ actual value, State & co. tax (per $1,000).$13·00
City tax (per $1,000)..... 5·00
Population 1890 was.....6,012
Population 1899 (local est.)..8,000

INTEREST is payable in New York at Chemical National Bank.

HUNTSVILLE.—E. R. MATTHEWS, Clerk.

This is the county seat of Madison County.

LOANS— *When Due.*
MUNICIPAL BONDS—
6s, ..., $42,200..... .....
6s, J&J, 40,000. 1927
SEWER BONDS—
6s, J&D, $10,000. .Dec. 1, 1917
WATER BONDS (1st mort.)—
6s, ..., $15,000..... 1907
Subject to call at any time.
5s, F&A, $20,000.....Feb. 1, 1929

Bonded debt Apr. 10, '98 $107,200
Tax valuation, real..... 1,743,730
Tax valuation, personal 679,089
Total valuation 1894... 2,422,819
Actual value "about $3,500,000."
City tax per $1,000.....$5·00
Population 1890 (local cen.) 7,995
Population 1895 (local est.)12,000
Coupons are all tax receivable.

INTEREST on the 5 p. c. water bonds is payable at Mechanics' National Bank, New York City.

JEFFERSON CO.—K. F. HAWKINS, Treas.

County seat is Birmingham.

LOANS— *When Due.*
COURT HOUSE AND JAIL—
6s, J&D, $200,000....Dec. 1, 1917
6s, M&S, 200,000....Mar. 1, 1919
JAIL AND ALMSHOUSE—
6s, F&A, $25,000.....Aug. 1, 1905
Subject to call at any time.
ROAD BONDS—
6s, M&N, $50,000.....Nov. 1, 1919
5s, J&J, 50,000....July 15, 1920

6s, A&O, $100,000..Oct. 1, 1921
Total debt Feb. 1, '98. $625,000
Tax valuation, real... 19,319,034
Tax valuat'n, person'l 14,499,817
Total valuation 1898.. 33,814,851
Assessment is ½ actual value.
State tax (per $1,000) '97.. $6·00
County tax (per $1,000) '97. 5·50
Population 1890 was. 88,501
Population 1880 was 23,272

INTEREST on all the bonds is payable in New York; on 6s due 1905 and 5s due 1920 at Hanover National Bank; on 6s due 1917 at National Park Bank; on 6s due 1919 at First National Bank.

TAX FREE.—All bonds issued by this county are tax exempt.

MADISON CO.—County seat is Huntsville.

LOANS— *When Due.*
ROAD BONDS—
5s, J&J, $50,000.....Jan. 1, 1919
Optional after Jan. 1, 1909
5s, J&J, $50,000.....Jan. 1, 1929
Optional after Jan. 1, 1919
5s, ..., $22,500.....1920
5s, ..., 25,000.....1925
Optional after 1915
5s, ..., $25,000.....1935
Optional after 1925

Total debt Feb. 1, '99... $172,500
Tax valuation, real..... 4,581,453
Tax valuation, personal 2,781,537
Total valuation 1898... 7,313,390
Assessment about ⅔ actual value.
St. & Co. tax (per $1,000) '97.$11·50
Population in 1890 was.....38,119
Population in 1898 (est)....50,000

TAX FREE.—All the bonds are exempt from county and city tax.

MOBILE.—J. CURTIS BUSH, Mayor.

Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds of 1881.....	4-5	J & J	Jan. 1, 1906	$2,257,000
			Subject to call at 100.	
Water and sewer bonds 1898..	4½	M & N	Nov. 1, 1938	750,000

The water and sewer bonds were sold in advance of authority from the State Legislature, and therefore required legislative sanction. Suit was entered in the courts to have the contract of sale set aside. See V. 67, p. 654.

PAR VALUE OF BONDS—The bonds are for $500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Aug. 8, 1898, was $2,258,787. Of the funding bonds of 1881 about $250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An act of the Legislature requires the city to levy a tax of ¾ of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1897 was $15,716,922; for 1896, of real estate, was $10,303,555, of personal property, $4,252,872; total, $14,556,427

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1897 it was estimated at 37,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

County seat is Mobile.

LOANS— *When Due.*
TO PAY DEBT—
8s, F&A, $25,000 .....Feb. 1, 1909
REFUNDING—
6s, M&S, $143,000....Mar. 1, 1908
5s, J&D, 169,000....June 1, 1911
Total debt Feb. 6, 1899. $337,000

Tax valuation, real....$13,538,065
Tax valuation, personal 7,681,766
Total valuation, 1898...21,239,831
Assessment full value.
Total tax (per ($1,000) '98.$12·00
Population 1890 was 51,587

INTEREST is payable at First National Bank of Mobile.

TAX FREE.—The county's 5 per cent bonds are exempt from taxation by special law; all others actually.

MONTGOMERY.—{JOHN H. CLISBY, Mayor. / C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.
Interest has been paid promptly since the compromise in 1877.

LOANS— *When Due.*
a COMPROMISE RR. BONDS—
5s, J&J, $468,100.....Jan. 1, 1907
b MARKET HOUSE BONDS—
5s, J&J, $80,950.....July 2, 1907
c SANITARY SEWERAGE—
6s, J&J, $150,000 ....May 1, 1918
d STREETS, SCHOOLS, &c.—
6s, J&J, $95,000.....Jan. 1, 1921
a $50, $500 and $1,000. *b* $50 and $500. *c* $500 and $1,000. *d* $1,000

d PAVING BONDS—
5s, M&N, $150.000.....1927
5s, ..., 15,000.....
.s, ..., 12,500. .....
CITY BONDS—
6s, J&J, $250,000.... Jan. 1, 1924
6s, Apr. 1, 16,000.....Apr. 1, 1916
WATER WORKS BONDS—
4½s, A&O, $600,000..Apr. 1, 1928

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE—All bonds issued by this city are exempt from taxation.

TOTAL BONDED DEBT Jan. 1, 1899, $1,717,085. The city owns $48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1898 of real estate, $9,059,209; personal property, $4,219,333; total, $13,278,542. The city tax rate (per $1,000) in 1898 was $11·25. Total tax rate in 1896 (per $1,000), $21·25, including State tax, $5·00; county tax, $5·00; city tax proper, $11·25. Property assessed at from ⅔ to ¾ of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

MONTGOMERY CO.—{C. A. ALLEN, Clerk, / W. D. BROWN, President of Board of Revenue.

County seat is Montgomery.

LOANS— *When Due.*
COURT HOUSE BONDS—
6s, A&O, $45,000....April 1, 1907
ROAD & BRIDGE BONDS—
5s, A&O, $300,000..... .....
(Total authorized issue $300,000)
Bonded debt Feb. 1, '99. 345,000

Tax valuation, real....$13,934,558
Tax valuation, pers'l.. 6,822,858
Total valuation 1898.. 20,757,416
State & Co. tax (per M.) '98..$10·00
Population in 1890 was.....56,175
Population in 1880 was.....52,352
Population in 1898 (est.)...85,000

SELMA.—Selma is in Dallas County.

LOANS— *When Due.*
REFUNDING BONDS
4s, J&J, $372,000.....July 1, 1919
Interest payable at Selma.
Bonded debt Jan 1, 1898.$372,000
Floating debt about..... 8,000
Total debt 388,000
Sinking fund..... 20,000

Net debt Jan. 1, 1898 .. $368,000
Tax valuation, real..... 3,054,710
Tax valuation, pers'al.. 1,958,528
Total valuation 1897... 5,013,238
Assessment is ¾ actual value.
Total tax (per $1,000) .....$15·00
Population in 1890 was.....7,622
Population in 1897 (est.)...15,000

TAX FREE—All bonds are exempt from city and county tax.

SHEFFIELD.—Sheffield is in Colbert County.

LOANS—	When Due.		
IMPROVEMENT BONDS—		Total debt (last returns)	$80,238
8s, M&N, $900	1909	Tax valuation 1894	1,328,952
6s, J&J, 78,000	1909	Real valuation (about)	2,000,000
Floating debt	$1,338	Total tax (per $1,000)	$15·50
		Population 1890 was	2,731

INTEREST on the bonds is payable in New York.

TALLADEGA.—

Talladega is the county seat of Talladega County.

A majority of the holders of bonds of this city have agreed to accept 3 and 3½ per cent interest on their bonds for five years.

LOANS—	When Due.		
BUILDING BONDS—		Bonded debt Feb. 1, '99	$77,000
6s, J&J, $20,000	Jan. 1, 1932	Floating debt	1,500
IMPROVEMENT BONDS—		Total debt	78,500
6s, J&J, $10,000	Jan. 1, 1908	Tax valuation 1896	950,000
SCHOOL BONDS—		Real valuation (about)	3,000,000
7s, J&J, $12,000	July 1, 1906	Total tax (per $1,000), '98	$15·00
SEWER BONDS—		Population in 1890 was	2,063
6g, M&N, $35,000 g.	May 1, 1920	Population in 1899 (est.)	5,000

INTEREST is payable at Nat. Park Bank New York City.

TROY.—John Gamble, Clerk and Treasurer.

County seat of Pike County.

LOANS—	When Due.		
ELECTRIC LIGHT—		WATER BONDS—	
6s, F&A, $20,000	Feb. 1, 1911	6s, semi-ann., $50,000	Feb. 1, 1924
IMPROVEMENT BONDS—		Total debt Apr. 1, 1898	$139,500
6s, J&J, $30,000	Feb. 1, 1924	Tax valuation, 1897	1,100,000
RAILROAD AID—		Real valuation (about)	2,500,000
5s, Mar., $19,500	Mar. 1, 1901	Population 1890 was	3,449
SCHOOL BONDS—		Population 1880 was	2,294
6 g., M&S, $20,000 g.	Mar. 1, 1925	Population in 1898 (est.)	4,000

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection of special tax for that purpose.

The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

UNION SPRINGS.—Union Springs is in Bullock County.

LOANS—	When Due.		
ELECTRIC LIGHT BONDS—		Sinking fund	$2,500
$10,000	——	Net debt Feb. 1, 1898	38,500
RAILROAD AID BONDS—		Tax valuation, real	367,185
4s, Nov., $21,000	1905	Tax valuation, personal	283,687
Subject to call at option of city.		Total valuation 1896	650,872
WATER-WORKS BONDS—		Assessment about ¾ actual value.	
6s, A&O, $20,000	1925	City tax (per $1,000)	$10·00
Total debt Feb. 1, 1898	$41,000	Population in 1890 was	2,049
		Population in 1896 (est.)	3,000

TAX FREE.—All bonds of the city are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Alabama which have an indebtedness of over $10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

	Total Debt. $	Sink'g Fund. $	Assessed Valuation. $	Tax Rate. $	Population. 1890.
Gadsden (City), Etowah Co.	40,000	.....	265,000	.....	6,056
Marion (City), Perry Co.	25,000	.....	418,685	.....	1,982
Ozark (City), Dale Co.	20,000	4,000	565,000	13·75	1,195
Tuscaloosa (City), Tusc. Co.	112,000	.....	2,000,000	.....	4,215

State of Mississippi.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Apr. 7 1798) -	*Apr. 7, 1798
Admitted as a State (Act March 1 1817) - -	Dec. 10, 1817
Total area of State (square miles) - - -	46,810
State Capital - - - - - - - -	Jackson
Governor (term exp. Jan. 1900) - -	A. J. McLaurin
Secretary of State (term exp. Jan. 1900) -	J. L. Power
Treasurer (term expires Jan. 1900) - -	A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.

HISTORY OF DEBT.—For history of the State debt of Mississippi see STATE AND CITY SUPPLEMENT of April 1894, page 170.

LOANS— NAME AND PURPOSE—	Interest. P.Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
State Bonds, 1886	6	Jan.	Jan. 1, 1907	$500,000
Do do 1880	4	Jan.	Jan. 1, 1919	103,000
Do do 1896	5	J. & J.	Jan. 1, 1906	400,000

Optional after Jan. 1, 1901.

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Mar. 1, 1899 (including $1,612,512 of debt for school funds, &c., on which interest alone has to be paid), was $2,633,292, and of this amount a large proportion was held by various State funds.

The Constitution of the State interdicts the payment of the so-called "Union Bank" and "Planters' Bank" bonds.

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows Total valuation for 1897 includes railroads, telegraph, etc., amounting to $24,682,876:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1,000
1897	$113,210,931	$44,994,791	$182,888,59	$6·50
1896	.....	.....	177,312,169	6·00
1893	113,409,358	47,540,169	160,949,527	5·00
1890	116,079,457	49,767,877	165,847,334	4·00
1888	90,985,697	42,721,082	133,706,779	4·00

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

1890	1,289,600	1860	791,305	1830	136,621
1880	1,131,597	1850	606,526	1820	75,448
1870	827,922	1840	375,651	1810	31,306

The proportion of the colored population was 57·47 p. c. in 1880 and 57·98 p. c. in 1890. In numbe blacks were 310,808 in 1850; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880 and 747,720 in 1890.

Cities, Counties and Towns in the STATE OF MISSISSIPPI.

ADAMS CO.—John F. Jenkins, Auditor.

County seat is Natchez.

BRIDGE BONDS—		Net debt Feb. 10, 1899	$220,255
5s, ...	$16,000	Tax valuation, real	3,440,799
Bonded debt Feb. 10, '99	$220,200	Tax valuation, personal	1,486,663
Floating debt	9,000	Total valuation 1898	4,927,462
Total debt	229,200	State & Co. tax (per $1,000)	$15·50
Sinking fund	8,945	Population 1890 was	26,031

BOLIVAR COUNTY.—County seat is Rosedale.

LOANS—	When Due.		
RAILROAD BONDS—		Tax val'n, pers'l & RR.	$1,753,237
6s, May, $150,000	May 15, 1918	Total valuation 1897	4,250,829
Tax valuation, real	$2,497,592	State tax (per $1,000) 1897	$6·50
		Population 1890 was	29,980

COAHOMA CO.—Friars Point is the county seat.

LOANS—	When Due.		
FUNDING BONDS—		Assessed valuat'n, real.	$1,972,815
5s, ... $35,000	1923	Assessed val't'n, pers'l.	631,718
Bonded debt Mar. 1, 1898	$80,000	Total valuation 1897	2,604,533
Sinking fund	20,000	Assessment about ⅔ actual value.	
Net debt Mar. 1, 1898	60,000	Population in 1890 was	18,342
		Population in 1898 was	25,000

COLUMBUS.—{COL. W. D. HUMPHRIES, Mayor. H. M. LANIER, City Marshal.

County seat of Lowndes County.

The courts having decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city, the series will be refunded, it is expected, by the issue of a new loan bearing less interest.

LOANS—	When Due.		
RAILROAD AID BONDS—		Total debt Sept. 1, 1898	$98,500
6s, F&A, $98,500	Sept. 1, 1902	Tax valuation, real	1,453,779
Subject to call.		Tax valuation, personal	557,702
Interest payable at Columbus.		Total valuation 1897	2,011,481
WATER AND SEWER BONDS—		Assessment about ¾ actual value.	
5s, ..., $70,000	1919	Total tax (per $1,000)	$18·87½
		Population 1890 was	4,559

GREENVILLE.—Greenville is in Washington County.

LOANS—	When Due.		
RAILROAD AID BONDS—		Bond. debt Feb. 1, 1898	$237,000
8s, Mar. 1, $47,500	Sept. 1, 1907	Tax valuation, real	2,245,975
6s, May 1, 25,000	May 1, 1908	Tax valu., pers. & banks	868,637
6s, Feb. 10, 50,000	Feb. 10, 1915	Tax valuation, railroads	52,467
REFUNDING BONDS—		Total valuation 1897	3,167,079
6s, J&J, $50,000	Jan. 1, 1928	Assessment same as actual value.	
WATER WORKS BONDS—		Total tax (per $1,000)	$30·00
6s, ...$65,000	1916	Population in 1890 was	6,658
		Population in 1897 (est.)	9,000

INTEREST on all bonds is payable in New York.

TAX FREE.—The above-mentioned bonds are exempt from city tax

CITY PROPERTY.—The water works are valued at $100,000 to $150,000.

GRENADA.—W. F Hallam, Clerk.

This town is the county seat of Grenada County.

LOANS—	When Due.		
ELECTRIC LIGHT, WATER AND SEWER—		Bonded debt Sept. 1, '98	$55,000
6s, s.-a., $40,000	July 1, 1917	Assessed valuation 1897 (estimated)	800,000
6s, s.-a., 15,000	Dec. 1, 1917	Assessment about ¾ actual value.	
Interest payable at the Hanover		Tax rate (per M.) 1897	22·50
National Bank, New York.		Population 1890	2,416
		Population 1897 (est.)	2,500

HINDS CO.—S. B. Thomas, Treasurer.

County seats are Raymond and Jackson.

Bonded debt Feb. 15, '98	$180,000	Tax valuation, per. & RR.	$3,425,495
County has no floating debt.		Total valuation 1897	8,521,613
Sinking fund	16,000	State tax (per $1,000) '97	$6·50
Net debt Feb. 15, '99	164,000	Population 1890 was	39,279
Tax valuation, real	5,096,118		

JACKSON.—D. P. Porter, Jr., Clerk.

County seat of Hinds County and State capital. This city is advertising for sale on April 6 $100,000 of 5 per cent sewer bonds.

LOANS—	When Due.		
SCHOOL BONDS—		Total debt Mar. 15, '99	$66,800
6s, Jan., $24,300	Jan. 1, 1909	City has no sinking fund.	
Subject to call after 5 years.		Tax valuation, real	$2,202,795
6s, ..., $15,000	Aug. 1, 1917	Tax valu't'n, pers. & RR.	1,522,210
COLORED PUBLIC SCHOOL—		Total valuation 1898	3,725,005
6s, Dec., $7,500	Dec. 31, 1915	Assessment is ¾ actual value.	
Subject to call after 5 years.		City tax (per $1,000)	$13·00
SCHOOL & BRIDGE BONDS—		Total tax (per $1,000)	24·75
5½s, ... , $20,000	1919	Population 1890 was	5,920
		Population 1898 about	12,000

INTEREST is payable at Jackson, Miss.

TAX FREE.—All of the city's bonds are exempt from taxation.

M'COMB.—J. Dock Harrell, Clerk.

This city is in Pike County.

LOANS—	When Due.		
WATER WORKS BONDS—		Assessed valuation, real.	$803,984
6s, ... , $35,000	Oct. 5, 1918	Assess'd valuation, per'l.	131,881
Bonded debt Oct. 5, 1898	$39,500	Total valuation 1898	735,865
Sinking fund	166	Assessm't about 75% actual value.	
Net debt Oct. 5, 1898	39,334	Tax rate (per $1,000) '98	$23·50
		Population in 1890 was	2,383

INTEREST is payable at McComb.

MADISON COUNTY.—F. M. Howard, Treas.

County seat is Canton.

LOANS— *When Due.*

Railroad Aid Bonds—
7s, J&D, $73,000.....June 1, 1922
(Optional after 5 years.)

Interest is payable at Canton.
Total debt Aug. 1, 1898... $73,000
Tax valuation, real.....2,702,840
Tax val., per., RR. & tel.$1,314,480
Total valuation 1898.... 4,017,320
Assessment about ⅔ actual value.
State & Co. tax (per M.) '98..$14·25
Population in 1890 was.....27,321
Population in 1897 (est.)....30,000

MERIDIAN.—{E. H. DIEL, Mayor. J. C. LLOYD, Clerk.

This is the county seat of Lauderdale County.

LOANS— *When Due.*

Market Bonds—
5s, J&J, $9,400.....
($700 yearly.)

Paving Bonds—
6s, A&O, $2,500.....Apr. 1, 1916
6s, A&O, 30,000.....Apr. 1, 1926
6s, ..., 20,000.....1928

School House Bonds—
6s, J&J, $30,000.....Jan. 1, 1908
6s, May 1, 15,000.....May 1, 1914

Sewer Bonds—
6s, May 1, $100,000..May 1, 1924
Bond. debt Mar. 18, '98. $258,700
Floating debt..... 45,394
Total debt Mar. 18, '98.. 304,094
Special funds on hand.. 69,527
Tax valuation 1896.... 4,569,506
Actual valuation 1896. 6,000,000
Tax rate (per $1,000)'96....$15·00
Population in 1890 was.....10,624
Population 1896 (local est.).15,000

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—W. E. Montgomery, Secretary and Treasurer.

LOANS— *When Due.*

Levee Construction—
6s, J&J, $500,000.....Apr. 1, 1930
Subject to call after Apr. 1, 1910
6s, J&J, $200,000.....May 1, 1924

Refunding Bonds—
5s, $450,000.....1924
Subject to call after 1909.

Bonded debt Oct. 1, '98.$1,150,000
District has no sinking fund.
Tax valuation '97 abt.$16,500,000
Assessment is ½ actual value.
Total tax (per $1,000) '97...$15·00

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

TAX FREE. The bonds due in 1918 and 1920 are tax exempt.

NATCHEZ.—{WILLIAM G. BENBROOK, Mayor. FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.

LOANS. *When Due.*

City Imp. Bonds—
6s, Jan., $37,000.....in 20 years
Subject to call after 5 years

N. O. & N.W. RR. Bonds—
6s, May, $320,000....May 1, 1920

INTEREST.—Interest is payable at City Treasury.

BONDED DEBT Feb. 1, 1899, was $357,000; floating debt, $14,508; total debt, $371,508.

ASSESSED VALUATION in 1897 of real estate was $2,916,705; personal property, $1,430,000; total, $4,346,705; city tax (per $1,000), 1898, $17·50. Property is assessed at about 66% of its actual value.

POPULATION.—In 1890 it was 10,101; in 1880 it was 7,058; in 1898 it was estimated at 14,000.

PORT GIBSON.—Thomas M. Rea, Clerk.

This city is the county seat of Claiborne County.

LOANS— *When Due.*

Water Works and Electric Light Bonds
6s, ...$23,000.....Aug. 2, 1917
Bonded debt Aug. 2, 1898.$23,000
Assessed valuation, real..351,520
Assessed val. personal.....373,363
Total valuation 1897.....$724,883
Assessment about ⅔ actual value.
Tax rate (per M.) '97 (city and school)..... $8.75
Population 1890..... 1,524
Population 1897 (est.)-... 2,000

SUNFLOWER CO.—T. R. Baird, Treasurer.

County seat is Indianola.

LOANS— *When Due.*

Court House Bonds—
5s, ...$20,000.....1923
Subject to call after 1903.

Railroad Bonds—
7s, J&J, $74,000.....Jan. 1, 1901
Total debt Sept. 1, 1898...$94,000
Interest payable in New York City
Tax valuat'n '98 (abt.).$2,000,000
Assessment about ⅔ actual value.
County tax ((per $1,000) ...$9·00
Assessment about ½ actual value.
Population in 1890 was.....9,384
Population in 1898 (est.) ..12,000

TAX FREE.—Bonds of this county are exempt from taxation.

SINKING FUND.—A levy of 50 cents per $1,000 is to be made hereafter as sinking fund.

VICKSBURG.—{W. L. TROWBRIDGE, Mayor. H. J. TROWBRIDGE, Clerk.

Vicksburg is the county seat of Warren County.

By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to purchase of bonds at or below par.

LOANS— *When Due.*

Compromise Bonds—
5s, F&A, $325,650.....1921
Redeemable $10,000 yearly

School Bonds—
5s, ...$1,600.....1917
Redeemable $1,000 yearly.

LOANS— *When Due.*

L. N. O. & T. RR. Bond Inte'st—
5s, F&A, $100,000.....1916
Bonds held by Union Nat. Bank—
..s, ..., $2,850....

INTEREST is payable in Vicksburg. All coupons are tax-receivable.

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on January 1, 1898, was $428,450; floating debt $82,313; total debt, $510,763.

ASSESSED VALUATION in 1897 of real estate was $5,600,000; of personal property, $1,175,000; total, $6,775,000; total tax rate (per $1,000), $20·00. Property is assessed at ⅔ of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814; in 1870 was 12,443. The population in 1897 is estimated at 16,000.

WASHINGTON CO.—T. H. Hood, Clerk and Auditor.—County seat is Greenville.

LOANS— *When Due.*

Court House Bonds—
7s, Feb. 1, $100,000..June 1, 1911

Funding Bonds—
7s, J&J, $22,500.....July 2, 1914
Subject to call after July 2, 1904

Railroad Bonds—
6s, Feb. 10, $100,000 Mar. 6, 1915
Bonded debt Apr. 1, '98..$222,500

Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

County has no floating debt.
Tax valuation, real....$4,501,583
Tax valuation, per. & rr. 2,363,321
Total valuation 1897.. 6,864,904
Assessment about ½ actual value.
Total tax (per $1,000) '97...$18·00
Population in 1890 was....40,414
Population in 1880 was....25,367
Population in 1895 (est.)....43,000

WEST POINT.—County seat of Clay County.

LOANS— *When Due.*

Water Works Bonds—
6s, ..., $20,000.....1907-1917
7s, ..., 7,000.....
Total debt Feb. 1, 1898. $77,000

Tax valuation '97 (est.). $800,000
Real valuation (est.).... 1,000,000
Population in 1890 was.....2,762
Population in 1898 (est.).....3,800

State of Louisiana.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Mch. 26, 1804*) -	Oct. 1, 1804
Admitted as a State (Act Feb. 20, 1811) - -	April 30, 1812
Total area of State square miles) - - - - -	48,720
State Capitol, - - - - - - -	Baton Rouge
Governor (term exp. 3d Mon. May 1900) -	Murphy J. Foster
Sec. of State (term exp. 3d Mon. May 1900) -	John T. Michel
Treasurer (term exp. 3d Mon. May 1900) -	A. V. Fournet

Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT.—For history of the State debt of Louisiana see State and City Supplement of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:

LOANS— NAME OR PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s	J & J	Jan. 1, 1914	$12,300
New bonds (act. of '92).....	4s	J & J	Jan. 1, 1914	10,763,800
Consolidated (constitutional) bonds of 1880.....	4s	J & J	Jan. 1, 1914	101,700

DEBT LIMITATIONS STATE, AND MUNICIPAL.—For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the State and City Supplement for October, 1898. The limitation for municipalities is 10 per cent upon the assessed value of the property of the municipal corporation, parish or drainage district.

PAR VALUE OF BONDS—The consolidated 7s, stamped 4 per cent are for $100, $500 and $1,000. The Constitutional bonds for $5, etc.

INTEREST is payable by Winslow, Lanier & Co., New York City and by Louisiana National Bank, New Orleans.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

TOTAL DEBT—The subjoined statement shows Louisiana's total bonded debt on April 1, 1899.

	April 1, 1899.
Total bonded debt bearing interest.....	$10,877,800
Floating Debt—	
Baby bonds and certificates (act of 1880) exclusive of coupons.....	914,397

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No interest has been paid on them since January, 1885, but provision has been made to pay the principal of the bonds at not more than 50 p. c.

In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but $373,600 consols so issued ($303,600 being consols of 1874 and $70,000 Constitutional bonds) are still outstanding. The State considers them "null and void," and they are therefore not included in the amount outstanding above. There are also $421,935 fraudulently issued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable, amounting to $3,953,000. These include New Orleans Mobile & Texas 8 per cent bonds, endorsed, $875,000; 8 per cent State bonds issued to said road, $2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga RR. $70,000; 7·30 per cent bonds issued to the Mississippi & Mexican Gulf Ship Canal Co. $260,000, etc., etc.

ASSESSED VALUATION—The assessed valuation is estimated at about 37 per cent of the actual value. The State tax (per $1,000) for 1898 was $6·00:

Years.	Total Assessed Valuation.	Years.	Total Assessed Valuation.
1898	$261,545,868	1885	$212,725,564
1897	259,798,213	1875	195,904,419
1896	251,911,316	1870	253,371,890
1895	249,621,419	1860	435,787,265
1890	234,350,791	1850	233,998,764

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

1890	1,118,587	1860	708,002	1830	215,529
1880	939,946	1850	517,762	1820	152,923
1870	726,915	1840	352,411	1810	76,556

For 1896 the population is estimated at 1,250,000. The proportion of the colored population was 50·32 p. c. in 1890 against 51·46 p. c. in 1880. In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

Cities, Counties and Towns in the STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST.

A. D. Barrow, Secretary. Port Allen, Post Office.

An agreement has been made with New York parties to refund the bonded debt on the optional date. See Chronicle Vol. 68 p 145.

LOANS—	When Due.
CONSTRUCTION BONDS—	
6s, A&O, $800,000	1910
(Subject to call after 1900.)	

6s, $65,000	
Assessed valuati'n '97	$12,721,728
Actual value about	20,000,000
Levee tax (per $1,000) '97	$10·00

District contains ten parishes. In addition to the levee taxes the District receives annually $47,855 from the acreage tax of 2½ cents per acre and about $50,000 from a tax on produce.

INTEREST payable at the office of the State Auditor, Baton Rouge

BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.

LOANS—	When Due.
CAPITOL LOAN—	
8s, A&O, $7,500	Jan. 1, 1900
Subject to call at any time.	
Floating debt	$19,003
Total debt Aug. 1, 1898	26,503
Tax valuation, real	1,600,000

Tax valuation, personal	$501,970
Total valuation 1897	2,101,970
Assessment about ⅔ actual value.	
Total tax (per $1,000) '97	$26·00
Population 1890 was	10,478
Population 1895 (est.)	12,500

FRANKLIN.—L. B. TARLETON, Mayor.

County seat of St. Mary Parish.

LOANS—	When Due.
WATER WORKS BONDS—	
6s, J&J, $25,000	July 1, 1907
Total debt Sept., 1898	$25,000

Tax valuation 1898	$450,000
Real valuation	1,300,000
Population in 1890 was	2,127
Population in 1898 (est.)	3,000

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—	When Due.
CONSTRUCTION & MAINT.—	
6s, J&J, $275,000	1903-1913

Int. payable Whitney Nat. Bk., N.O.	
Assessed valuation '95	$8,463,495
Tax rate (per $1,000)	$10·00

This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, H. S. BELL, Secretary, } Board of Commissioners.
New Orleans, Post Office.

LOANS—	When Due.
CONSTRUCTION & MAINT.—	
6s, M&N, $100,000	Dec. 1, 1912
Subject to call 1/10 yearly after 1902	
Interest payable at State Treasury, Baton Rouge.	

Assessed valuation—	
St. Bernard Parish	$1,080,342
Plaquemines Parish (east bank)	570,136
Total valuation 1896	1,650,478
Population in '90 was abt.	10,326

NEW ORLEANS. { WALTER C. FLOWER, Mayor. JOHN S. WATERMAN, Secretary.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to Sept. 1, 1898, the city had issued 4 per cent 50-year bonds to the amount of $8,998,500, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements, and about $250,000 has already been transferred to those departments. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements. This city will shortly vote on the question of issuing $9,000,000 bonds for sewerage and water purposes. See CHRONICLE, Feb. 4, 1899.

LOANS—	When Due.
CARROLTON BOND—	
8s, $50	Nov. 1, 1902
CONSTITUTIONAL BONDS—	
4s, J&J, $8,998,500	July 1, 1942
FLOATING DEBT BONDS.—	
4s, $158,000	Oct. 1, 1948
GOLD BONDS, D. S. & G. S.—	
7s, J&J, $117,000	July 1, 1922

LOANS—	When Due.
PREMIUM BONDS, 1875—	
5s, J&J, $5,126,780	As drawn
STREET IMPROVEMENTS, '71, Q.—	
7·3s, F&A, $10,000	Feb. 1, 1911
WATER-WORKS—	
5s, J&J, $10,000	Jan. 1, 1899

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

	Jan. 1,'99.	Jan. 1,'98.	Jan. 1,'97.	Jan. 1,'96.
	$	$	$	$
Total bonded debt	14,420,330	14,444,390	14,639,050	14,835,140
Floating debt	411,193	783,579	943,168	.....

PREMIUM BONDS.—The premium bonds ($20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15, 1875. They also get a premium if they happen to draw a prize, 2,352 prizes aggregating $100,000 being distributed yearly among the drawn bonds. From 1892 to 1895 inclusive 21,000 bonds (par value $420,000) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and October 15.

The drawings to determine which bonds shall receive prizes (ranging from $20 to $5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass. Valuation.	Rate of Tax p. $1,000.
1898	$102,316,105	$36,874,678	$139,190,783	$27·00
1897	102,025,922	38,797,559	140,823,481	27·00
1895	98,597,760	42,056,715	140,654,475	26·80
1890	87,625,430	44,289,627	131,915,057	20·20
1885	86,149,320	37,778,273	123,927,593	25·40
1881	73,288,955	24,063,450	97,352,405	17·84
1870	116,056,581	23,791,623	139,848,204	26·25

Tax rate in 1898 includes: State tax, $6·00; county tax (levee), $1·00; city tax, $20·00.

POPULATION.—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418. Population in 1898 (est.) 275,000.

NEW ORLEANS DRAINAGE DIST.—A. SCHREIBER, Sec.

The district is authorized to issue $1,500,000 of bonds.

5s, M&N, $750,000....May 1, 1937, subject to call after Nov. 1, 1899.

SHREVEPORT.— { R. N. MCKELLAR, Mayor. N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

LOANS— NAME AND PURPOSE.	Interest. Rate.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g
Funding	5	J&J	Jan. 1, 1916	$157,500
Street paving	5	Jan. 1.	Jan. 1, 1919	40,000

BONDED DEBT on Jan. 1, 1899, was $197,500; sinking funds, $32,000; making the total net debt, $165,500.

TAX FREE—All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1897 of real estate was $2,797,720; personal property $937,800; total valuation $3,735,520; the total tax rate for 1897 (including State tax $6, parish or county tax $14 and city tax $18·50) was $38·50 per $1,000. The assessment is about 30 per cent of the actual value.

POPULATION in 1890 was 11,979; in 1898 (est.) 20,000.

LEVEE DISTRICTS.

The bonded debt and also the amount of bonds authorized for the levee districts named is as follows:

DISTRICT—	Bonds Authorized.	Bonds Outstanding.
Bossier Levee District	$250,000	$199,100
Buras Levee District	35,000	25,000
Caddo Levee District	200,000	199,800
Fifth Louisiana Levee District	500,000	460,000
Orleans Levee District	.....	270,000
Pontchartrain Levee District	1,000,000	786,000
Red River, Atchafalaya and Bayou Boeuf Levee District	250,000	250,000
Tensas Basin Levee District	150,000	150,000

State of Arkansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2, 1819)	July 4, 1819
Admitted as a State (Act of June 15, 1836)	June 15, 1836
Total area of State (square miles)	53,850
State Capital	Little Rock
Governor (term expires Jan. 1901)	Daniel W. Jones
Secretary of State (term exp. Jan. 1901)	Alex. C. Hull
Treasurer (term expires Jan. 1901)	Thomas E. Little

Legislature meets biennially in odd years on the 2d Monday in January, and sessions are limited to 60 days, unless by a two-thirds vote of the members a longer time is decided on.

HISTORY OF DEBT.—For history of the Arkansas State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 173. By Act of Congress approved April 29, 1898, a compromise was effected between the United States and the State. In accordance with the terms of this settlement the United States authorities on May 27, 1898, delivered to the State Arkansas bonds and coupons amounting to $1,505,160, and carrying besides a large amount of overdue interest. This operation wiped out the entire debt of the United States against the State except $160,000 of bonds which the United States still holds. The State debt, therefore, now stands as follows:

LOANS.— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Funding bonds of 1869 (non Holfords) blue Nos.	6	J & J	July, 1, 1899	$111,000
Overdue int'st since July, '73.	..	.....	Overdue.	171,495
Funding bonds of 1870 (non Holfords) red Nos.	6	J & J	July 1, 1900	254,000
Overdue interest	..	.....	Overdue.	147,630
Funding bonds of 1875 ("Loughboroughs") reissued since '85.	6	J & J	July 1, 1905	506,000
Overdue interest	..	.....	Overdue.	327,000
Real Est. Bank "A & C," 1838	6	J & J	Oct., 1861	5,000
Overdue int'st since July, '42.	..	.....	Overdue.	17,025
State Bank 6 per cents, 1838	6	J & J	Jan. 1, 1868	6,000
Overdue int'st since July, '42.	..	.....	Overdue.	17,025

PAR VALUE OF BONDS.—The bonds are all for $1,000.

INTEREST.—Interest on all the bonds is overdue—on most of the old bank bonds since July, 1842, on the funding bonds of 1869 and 1870 since 1873 or thereabouts. The funding bonds of 1875 (Loughboroughs) were all retired prior to May, 1885, and those now outstanding have been reissued since; hence the amount of overdue interest upon them is comparatively small.

REFUNDING.—As we were going to press, a bill was under consideration by the Legislature for funding all the recognized debt into new 3½ per cent 30-year bonds. The basis of exchange is to be an amount of new bonds equal to the aggregate of the old bonds and matured coupons attached thereto. The $160,000 of bonds still held by the United States, however, are to be paid off, one half on or before Sept. 1, 1900, and the other half Sept. 1, 1901.

TOTAL DEBT, ETC.—The subjoined statement shows the total bonded debt recognized by the State and overdue interest thereon on the first of October of the years given. In 1898, under a compromise made by Act of Congress, as noted above, a large amount of bonds and coupons held by the United States was delivered up, which accounts for the reduction shown below.

	Oct. 1, '98.	Oct. 1, '96.	Oct. 1, '94.	Oct. 1, '90.
Total bonded debt	$882,000	$1,576,000	$1,805,000	$2,092,100
Overdue interest	683,580	2,642,752	3,018,022	2,884,897
Total debt	$1,565,580	$4,218,752	$4,823,022	$4,976,997

In addition to the above indebtedness there was outstanding on Oct. 1, 1898, State scrip to the amount of $375,264 and sinking fund notes $105,022, making the total State indebtedness $2,045,868. The *bonded debt* on Oct. 1, 1898, was held as follows: by the United States $160,000 principal, $2,400 interest; permanent school fund, $275,000 principal, $193,785 interest; Sixteenth Section fund, $338,000 principal, $318,450 interest; Arkansas Industrial University, $42,000 principal, $44,970 interest; individual investors, $67,000 principal, $143,975 interest.

DEBT NOT RECOGNIZED, HOLFORDS, ETC.—A summary of the unrecognized debt appears below. To aid in distinguishing the Holfords from the valid bonds of the State it should be said that under the act of April 6, 1869, two series of funding bonds were issued. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords—in other words, are recognized obligations. The second series were dated January 1, 1870, numbered from 1 to 2,050, inclusive, and are printed in red ink. Of this series numbers 491 to 1,860, both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt is as follows:

LOANS— NAME AND PURPOSE.	Interest. P. C.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Holford funding bonds of 1870.	6	J & J	Jan. 1, 1900	$1,370,000
Levee bonds	7	J & J	1900	1,986,773
Little Rock & Fort Smith RR.	7	A & O	1900	1,000,000
Memphis & Little Rock RR.	7	A & O	1899	1,200,000
Little R'k Pine Blf. & N. O. RR.	7	A & O	1900	1,200,000
Miss. Ouachita & Red River RR.	7	A & O	1900	600,000
Arkansas Central RR	7	A & O	Apr. 1, 1900	1,350,000

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per $1000
1897	$117,873,253	$59,552,873	$177,426,126	$4·75
1895	.....	.....	$173,758,764	....
1893	100,809,742	72,716,742	173,526,484	5·00
1892	102,449,430	72,379,406	174,828,836	....
1890 (est.)	.....	.....	185,000,000	5·00
1889	108,407,462	64,001,035	172,408,497	5·00
1886	85,750,633	54,152,058	139,902,691	....
1876	61,892,881	39,971,308	101,864,189	10·00
1870	63,102,304	31,426,539	94,528,843	....
1860	63,254,740	116,956,590	180,211,330	....

POPULATION.—The population has been as follows:

1890	1,128,179	1860	435,450	1830	30,388
1880	802,525	1850	209,897	1820	14,255
1870	484,471	1840	97,574	1810	1,062

The proportion of the colored population was 27·59% in 1890 against 26·25% in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259 in 1860; 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

BENTONVILLE.—County seat of Benton County.

LOANS— When Due.
WATER WORKS BONDS—
6s, ..., $27,000.....1902-1917
Total debt Feb. 1, 1898... $27,000
Tax valuation, real..... 267,000
Tax valuation, personal..$250,000
Total valuation 1897..... 517,000
Total tax (per $1,000), '97 $17·50
Population in 1890 was.....1,677
Population in 1897 (est.)....2,200

CHICOT COUNTY.—County seat is Lake Village.

LOANS— When Due.
COUNTY BONDS—
.....$200,000.....
Total debt (last returns) $200,000
Tax valuation, real.....$992,536
Tax valuation, personal. 266,771
Total valuation 1897....1,259,307
Population 1890 was.....11,419

HELENA.—{JAMES A. TAPPAN, Mayor. J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Compromise Funding Bonds..	6	J & J	July 1, 1904	$158,350
do do	5	J & J	.....	12,000

INTEREST is payable at the National Park Bank, New York City.

TOTAL BONDED DEBT on January 1, 1899, was $170,350.

ASSESSED VALUATION in 1897 of real estate was $1,290,420; personal property, $412,067; total, $1,702,487; City tax rate (per $1,000), $12·00; school tax, $5·00; State tax, $5·00; county tax, $7·00; total (1898), $29·00. In addition to the foregoing, part of the real estate is liable for a levee tax of $20 per $1,000. Real estate is assessed at "about ½ its actual value."

POPULATION in 1890 was 5,189; in 1898 (estimated) 7,000.

JEFFERSON CO.—County seat is Pine Bluff.

Bonded debt Jan. 1,'98. $70,000
Tax valuation, real..... 4,844,550
Tax valuation, personal 2,577,530
Total valuation 1898... 7,422,080
Assessment about ½ actual value.
Total tax (per $1,000) .....$21·00
Population 1890 was.....40,881
Population in 1898 (est.)...48,000

Tax valuation and rate have not changed since 1895.

LEE COUNTY.—W. COTTER, Clerk.

County seat is Marianna.

LOANS— When Due.
REFUNDING BONDS—
5s, F&A, $60,000.....Aug. 1, 1915
Bonded debt Feb. 1, '99 $60,000
Floating debt..... $13,000
Total debt Feb. 1, 1899. 73,000
Sinking fund..... 3,500
Tax valuation, real..... 1,820,550
Tax valuation, person'l.. $699,460
Total valuation 1898.....2,520,010
Assessment about ⅓ actual value.
State tax (per $1,000)..... $4·75
County tax ((per $1,000).... 6·00
Population 1890 was.....18,886
Population 1880 was.....13,288
Population 1899 (est.).....22,000

INTEREST is payable at the National Bank of Commerce, New York.

LITTLE ROCK.—{J. A. WOODSON, Mayor. W. R. DULEY, City Clerk.

This is the capital of the State and the county seat of Pulaski County.

LOANS— When Due.
REFUNDING BONDS 1889—
5s, Aug., $117,500....July 1, 1909
Interest is payable by City Treas.
Bonded debt Jan. 1,'98.. $118,500
Judgment debt..... 63,768
Floating debt..... 67,896
Total debt..... 250,164
Cash on hand 7,335
Net debt Jan. 1, 1898.... 242,829
Tax valuation, real....$10,055,749
Tax valuation, personal.3,691,725
Total valuation 1898...13,747,474
Assessment about ½ actual value.
State tax (per $1,000) '98....$4·75
County tax (per $1,000) '98. 7·25
City tax (per $1,000) '98..... 6·00
Average school tax '98..... 5·00
Population in 1890 was. .. 25,874
Population in 1898 (est.)...40,000

The city has a sinking fund and each year purchases about $5,000 of the above-mentioned bond issue of 1889.

PHILLIPS CO.—JAS. C. REMBERT, Clerk.

County seat is Helena.

LOANS— When Due.
REFUNDING BONDS—
5s, M&N..... $100,000 20 years
Bonded debt Feb. 1, '99.. 100,000
Tax valuation, real.....2,918,282
Tax valuation, personal. 913,221
Total valuation 1898.. $3,831,503
Assessment about ⅓ actual value.
Total tax per $1,000 '98....$16·75
Population 1890 was.....25,341
Population in 1899 (est.)...30,000

INTEREST is payable in New York City. Bonds are tax exempt.

PULASKI CO.—CHAS. F. MARTIN, Clerk.

County seat is Little Rock. The floating debt given below consists principally of warrants issued in payment for a bridge across the Arkansas River, built in 1897 at a cost of $377,762.

LOANS— When Due.
COUNTY BONDS—
6s, July, $345,000....1907 to 1917
Floating debt..... $352,997
Total debt Jan. 1, 1899. 697,997
Tax valuation, real.....11,800,000
Tax valuation, person'l.$3,456,905
Total valuation 1898....15,256,905
Assessment about ⅓ actual value.
State & co. tax (per M) '98..$12·00
Population 1890 was.....47,329
Population 1898 (est.).....65,000

Property is assessed at about one-third of its actual value.

INTEREST is payable at Union Trust Co., New York City

SEARCY COUNTY.—

County seat is Marshall. County has no bonded debt.

Float'g debt Mar. 1, 1898..$35,000
Tax valuation, real.....550,564
Tax valuation, personal...415,555
Total valuation 1897.... 966,119
Assessment same as actual value.
Total tax (per $1,000) 1897..$9·75
Population in 1890 was.....9,664
Population in 1898 (est.)...11,000

WASHINGTON CO.—R. O. HANNAH, Co. Judge

County seat is Fayetteville.

LOANS— When Due.
UNIVERSITY BONDS—
8s, J&J, $100,000.....Jan. 1, 1902
Total debt Jan. 1, 1899.. $100,000
Sinking funds..... 100,000
Tax valuation, real.....2,985,519
Tax valuation, person'l.$1,552,892
Total valuation 1898... 4,538,411
Assessment is ⅔ actual value.
Total tax (per $1,000) '98..$11·25
Population 1890 was.....32,024
Population in 1898 (est.)...45,000

INTEREST is payable at Fayetteville.

Territory of Oklahoma.

ITS

DEBT, RESOURCES, ETC.

Organized as a territory (Act May 2, 1890) - May 2, 1890
Total area of Territory (square miles) - - - - - 39,000
Territorial Capital - - - - - - - - - Guthrie
Governor (term expires May 12, 1901) - - C. M. Barnes
Secretary (term expires June 7 1901) - Wm. M. Jenkins
Treasurer (term expires June 26, 1899) - Frank M. Thompson
Auditor - - - - - - - - - - S. N. Hopkins

Legislature meets biennially in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
School bonds	6	.....	30 years.	$48,000

Subject to call in 10 years.

The bonds were issued for the erection of the Territorial University, Territorial Normal School and Agricultural and Mechanical College.

TOTAL DEBT.—The bonded debt of the Territory on Mar. 1, 1899, was $48,000; floating debt (warrants) $250,000; total debt, $298,000.

ASSESSED VALUATION for 1898 was $40,623,816; tax rate (per $1,000) in 1897 was $4·30. Property is assessed at about 50 per cent of its actual value.

POPULATION.—The population of the Territory in 1890 was 61,834. The last census, taken in 1894, showed a population of 212,000. According to an official estimate the population had increased in 1898 to 303,035.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF OKLAHOMA.

CLEVELAND CO.—D. B. WYNNE, Clerk.

County seat is Norman.

LOANS— When Due.
6s, A&O, $23,500 g...1916 to 1925
Total debt Feb. 1, 1899.. $79,000
Sinking fund..... 4,000
Tax valuation 1898....$1,985,072
Real valuation (about). 5,000,000
State & Co. tax (p. $1,000) '98. $21·70
Population in 1898 was....15,426

GARFIELD CO.—County seat is Enid.

LOANS, When Due.
FUNDING BONDS—
6s, A. & O. $30,000...Apr. 25, 1916
($3,000 due yrly) to Apr. 25, 1925
Bonded debt July 1, '98.. $46,000
Tax valuation 1898....$1,929,349
Real valuation (about). 8,000,000
Tax rate (per $1,000) (abt.).$50·00
Population in 1898 was.....16,228

INTEREST on the funding bonds is paid by the Chemical National Bank of New York City.

GUTHRIE.—GEO. M. DEGROFF, City Clerk.

Guthrie is in Logan County.

LOANS— When Due.
REFUNDING BONDS—
6s, ... $20,000.....——
WATER WORKS BONDS—
7s, M&N, *50,000.....May 1, 1912
Bonded debt Jan. 1, 1899,..$70,000
Floating debt..... 9,177
Cash on hand..... $10,550
Net debt Jan. 1, 1899.... 68,627
Tax valuation 1898.....1,646,360
Assessment about ⅔ actual value.
City tax (per $1,000), '98...$12·00
Population in 1890 was..... 2,788
Population in 1899 (est.)...10,000

OKLAHOMA CITY.—G. W. SPENCER, Clerk.

This city is the county seat of the county of the same name.

LOANS— When Due.
7s, M&S, $17,500..... .....
6s, F&A, 50,000.....1906 to 1915
6s, J&D, 31,000.....1917 to 1926
SCHOOL BONDS—
6s, J&J, $45,500.....Jan. 1, 1914
Int. at Chemical Nat. Bk., N. Y. City.
Total debt Feb. 1, 1899...$98,500
Tax valuation 1898.... 1,435,452
Real valuation (about). 6,000,000
City tax (per $1,000) '98...$10·50
Population in 1890 was..... 4,151
Population in 1899 (est.)....10,000

INTEREST on the 7s is payable at the Seaboard National Bank, New York; on the 6s at the Western National Bank, New York.

OKLAHOMA COUNTY.—

County seat is Oklahoma City.

LOANS— *When Due.*
6s, J&J, $35,000.....Dec., 1904
Subject to call at any time.
....., about $15,000.....1926
Subject to call at any time.
COURT HOUSE BONDS—
5s, ..., $22,000.....1920-1929

REFUNDING BONDS—
5s, ..., $77,600.....1920-1929
Bond. debt July 1, 1898. $136,500
Tax valuation 1898 4,156,754
Assessment is ½ actual value.
State & Co. tax (per M., '97) $13·08
Population in 1894 was.... 20,523
Population in 1898 was.... 20,324

INTEREST on the bonds due in 1904 is payable at the Chemical National Bank, New York.

ADDITIONAL STATEMENTS.

We give below the bonded debt, assessed valuations and population for 1898 for all counties in the Territory reporting a debt of over $10,000, and which are not included among the foregoing detailed returns.

Counties—	*Bonded Debt.*	*Assessed Valuation.*	*Populat'n. 1898.*
Beaver	$17,500	$1,421,158	2,548
Blaine	24,800	411,906	8,527
Canadian	73,5 0	3,597,388	18,336
Custer	13,200	108,880	6,482
Kay	35,000	1,955,344	18,000
Kingfisher	34,800	2,578,563	16,044
Lincoln	67,000	1,425,886	21,884
Logan	121,0 0	3,493,962	3,589
Noble	35,000	1,633,724	10,421
Pawnee	15,00	3,034,408	10,795
Payne	77,000	1,751,281	17,386
Pottawatomie	51,500	1,594,474	22,594
Washita	15,500	979,561	9,468
Woods	52,500	2,532,563	24,414
Woodward	25,000	1,544,983	13,033
Indebtedness of other places—			
El Reno, Canadian County	17,300	966,817	6,000
El Reno School District	35,000	1,044,497	6,500
Norman, Cleveland County	1,600	543,100	3,000
Perry	20,000	333,553	3,200

State of Texas.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act March 1, 1845) - - December 29, 1845
Total area of State (square miles) - - - - - 265,780
State Capital - - - - - - - - - - Austin
Governor (till 2d Tu. after 1st Mon. Jan. '01). Joseph D. Sayers
Secretary of State (term exp. with Governor), D. H. Hardy
Treasurer (2d Tues. after 1st Mon. Jan. '01), John W. Robbins
Comptroller, - - - - - - - - R. W. Finley

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 30 days at $5 per day and $3 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

LOANS— NAME AND PURPOSE.	Interest. P. Ct.	Interest. Payable.	Principal. When Due.	Principal. Outstand'g.
Floating debt bonds, 1874, gold	7g	J & J	Jan. 1, 1904	$288,000
Frontier defense, 1870, gold..	7g	M & S	Aug. 5, 1910	298,000
do do refunding..	5	M & S	1919	201,000
Redemption State debt, 1876, g.	6g	J & J	July 6, 1906	1,647,000
Retiring outstanding bonds, 1879	5	J & J	July 1, 1909	1,068,900
Retiring outstanding bonds...	4	Jan.	Jan., 1899	2,630
Refunding bonds 1893.....	5	J & J	Optional.	152,000
do do 1893.....	4	J & J	1933	334,500

PAR VALUE OF BONDS.—The 5 per cent bonds for retiring outstanding bonds are $100 and multiples; the other bonds are nearly all $1,000 each.

INTEREST is payable in New York and at the State treasury.

TOTAL DEBT, ETC.—The subjoined statement shows the State's total debt on each of the dates indicated.

	Sept. 1, '98.	*Sept.* 1, '97.	*Jan.* 1, '95.
Total bonded debt	$3,992,030	$3,992,030	$3,992,030
Of which held in State funds...	3,254,040	3,245,040	3,241,540
Leaving amount outstand'g..	$737,990	$746,990	$750,490

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	*Real Estate.*	*Pers. Prop.*	*Total.*	*Tax p. $1,000*
1898	$575,065,505	$279,553,860	$854,619,365	$3·80
1897	585,224,536	269,670,239	854,894,775	3·80
1896	587,560,471	262,748,775	850,309,246	3·80
1895	599,127,433	261,783,134	860,910,567	2·50
1893	607,941,700	278,233,695	886,175,395	.....
1890	499,522,828	282,589,055	782,111,883	3·25
1885	375,890,594	245,121,395	621,011,989	2·25
1880	197,167,630	114,303,106	311,470,736	.....
1874	149,793,361	94,717,197	244,510,558	.....

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney-General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 178.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out *prior* to the enactment of the new law.

As we were going to press a bill had passed the Texas Senate and seemed likely to become a law, compelling counties and cities to submit propositions for the issuance of bonds (all except funding bonds) to a vote of the qualified taxpayers.

POPULATION.—The population of Texas has been as follows:

1890	2,235,523	1870	818,579	1850	212,592
1880	1,591,749	1860	604,215		

Of the total population in 1890 492,837 were blacks, which compares with 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22·04 per cent, against 24·71 per cent in 1880 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF TEXAS.

NOTE.—*For statements not given in alphabetical order, see "Additional Statements" at the end of this State.*

AUSTIN.—JNO. D. MCCALL, M. F. BYRNE, Treas.

This is the capital of the State and the county seat of Travis County.

LOANS— *When Due.*
REFUNDING BONDS—
6s, J&J, $12,500*.....1901
6s, J&J, 40,000*.....July 1, 1904
6s, J&J, 72,500.....1925

WATER AND LIGHT GOLD (1890)—
5 g., Q.—J., $1,327,000*..July 1, '30
Subject to call after June 30, 1910, in numerical order.
6s, J&J, $200,000*.....1935

PAR VALUE OF BONDS.—Most of the bonds are $1,000 each.

INTEREST on water and light bonds is payable at the Nat. City Bank, New York City. Interest on other bonds in New York and Austin.

TOTAL BONDED DEBT Jan. 1, 1899, was $1,620,000; sinking fund, $8,393; net debt, $1,611,606. The city has no floating debt.

ASSESSED VALUATION.—The city's assessed valuation (about ⅔ actual value) has been as follows in the years indicated.

Years.	*Assessed Valuation.* Real.	Personal.	Total.	*Tax Rate. per $1,000*
1898	$8,111,680	$2,643,160	$10,754,843	$19·13⅓
1896	8,325,759	3,759,748	12,085,507	17·73⅓
1895	8,521,659	2,863,075	11,384,734	18·13⅓

Tax rate (per $1,000) in 1898 included city tax proper $15·70. School tax, $3·33⅓.

POPULATION in 1890 was 14,575; in 1880, 11,013; in 1899 (est.) 27,000.

BEAUMONT.—R. D. SIMONTON, Treasurer.

County seat of Jefferson County.

LOANS— *When Due.*
WATER WORKS & PAV. BONDS—
6s, ..., $7,000.....Feb. 1, 1918
Subject to call.
6s, ..., $4,500.....Oct. 6, 1921
Subject to call aft. Oct. 6, 1901.
5s, ..., $15,000.....Aug. 1, 1928
Subject to call aft. Aug. 1, 1908.
SCHOOL BONDS—
6s, ..., $4,000.....July 3, 1918
Subject to call aft. July 3, 1898.
6s, ..., $4,000.....Jan. 3, 1919
Subject to call aft. Jan. 3, 1899.

SCHOOL BONDS—(Con.)
6s, ..., $5,000.....Oct. 6, 1921
Subject to call aft. Oct., 1901.
SEWERAGE BONDS—
6s, $9,000.....Oct. 6, 1921
Subject to call after Oct. 6, 1901
Bonded debt Mar. 1, '99. .$44,500
Tax valuation, 1898.....1,786,650
City tax rate (per $1,000)....$9·00
Population in 1890 was ... 3,296
Population in 1895 (est.).....7,500

BELL COUNTY.—W. L. WILSON, Treasurer.

Belton is the county seat.

LOANS - *When Due.*
BRIDGE BONDS—
5s, Apr., ——, $41,000.....1908
REFUNDING BONDS—
5s, A&O, $53,000.....1938
Subject to call after 1908.
Bonded debt Feb. 1, '99....$94,000

Assessed valuat'n, real..$8,259,398
Ass'd valuation, pers'l.. 3,480,202
Total valuation 1898...11,739,600
Assessm't 30% actual valuation.
State and co. tax (per M.) '98.$8·20
Population in 1890 was . 33,377
Population in 1898 (est.)...45,000

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—FRANK MCNEWTON, Clerk. JOHN W. TOBIN, Treasurer.

The county seat is San Antonio.

LOANS. *When Due*
BRIDGE BONDS—
6s, Apr. 10, $60,000.May 15, 1934
Subject to call after May 15, 1904
6s, Apr. 10, $25,000.Feb. 16, 1935
Subject to call after Feb. 16, 1905.
5s, Apr. 10, $50,000.Apr. 10, 1910
Subject to call Apr. 10, 1900.
COURT HOUSE BONDS—
6s, Apr. 10, $14,000.May 11, 1911
Subject to call at any time.
6s, Apr. 10, $115,000.Aug. 18, 1933
Subject to call after Aug. 18, 1903
6s, Apr. 10, $64,000.Feb. 16, 1934
Subject to call after Feb. 16, 1904
5s, Apr. 10, $82,000.Nov. 14, 1935
Subject to call after Nov. 14, 1905
REFUNDING BONDS—
5s, ..., $240,000...Nov. 8, 1937
Subject to call after Nov. 8, 1907.

REFUNDING BONDS—(Con.)—
5s, ..., $240,000.....1919
Subject to call after 1909.
5s, ..., $59,000.....1938
Subject to call after 1918.
4½s, ..., $41,500.....1939
Subject to call after 1909.
MEX. GULF RR. SUBSIDY—
6s, M&N, $23,500.....May 1, 1902
Subject to call.
Total debt Apr. 1, 1898..$1,110,500
Tax valuation, real.....24,812,240
Tax valuation, pers'l.... 6,960,547
Total valuation 1898..31,772,787
Assessment about ½ actual value.
State & Co. tax (per $1,000)..$8·90
Population in 1890 was.... 49,266
Population in 1898 (est.)... 75,000

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

BRAZORIA CO.—E. M. CREWS, Clerk.

County seat is Angleton.

LOANS— *When Due.*
COURT HOUSE BONDS—
6s, Apr., $63,000*...Feb. 1914-'18
5s, Apr., 30,000*.....Apr., 1937
Subject to call after 1902.
JAIL BONDS—
5s, Apr., $7,848*.....Apr., 1937
Subject to call after 1902.
RAILROAD BONDS—
8s, Mar., $70,900 ...Mar. 1, 1903
ROAD AND BRIDGE BONDS—
6s, Apr., $23,000*Apr. & Aug., 1913
5s, Aug., 14,450*.....Aug., 1937
Subject to call after 1907.

Interest is payable in Angleton.
Bonded debt.....$208,798
Floating debt..... 14,964
Total debt..... 223,762
Sinking fund and cash.. 49,670
Net debt Feb. 1, 1899.... 174,092
Tax valuation 1898.....6,098,840
Assessment about ½ actual value.
State & Co. tax (per $1,000).$12·10
Population in 1890 was .. 11,506
Population in 1880 was.... 9,774
Population in 1897 (est.)...17,000

* Issued prior to the law of 1893, which requires approval and registration by State officials.

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

CALDWELL CO.—B. G. COLLIER, Treasurer.

County seat is Lockhart.

REFUNDING BONDS—
5s, ..., $70,000.....
Vault bonds, 5s..... 4,500
Total debt Feb. 1, 1898.... 76,890
Tax valuation 1898.....4,296,487

Assessment about ⅔ actual value.
State & Co. tax (per M.) '98..$9·30
Population in 1890 was.....15,769
Population in 1880 was.....11,757
Population in 1895 (est.)...18,500

COLORADO CO.—

County seat is Columbus.

LOANS— *When Due.*

REFUNDING COURT HOUSE AND JAIL BONDS—
5s, A&O, $48,000....July 10, 1927
(Subject to call after 1902.)

REFUNDING BRIDGE BONDS—
5s, A&O, $14,000....July 10, 1927
(Subject to call after 1902.)

Bonded debt July 10, '98 $62,000
Floating debt 9,000
Total debt July 10, '98.. 71,000
Assessed valuation, '98 5,414,640
Assessment about ⅔ actual value.
State & Co. tax (per M.) '98..$9·30
Population 1890.....19,512
Population 1897 (est.).....22,438

CORPUS CHRISTI.—

Corpus Christi is in Nueces Co.

Bonds all issued under new municipal law.

LOANS— *When Due.*

FUNDING WATER WORKS BONDS.
4-5s, g., F&A, $90,000g.Aug. 1, '38
(Subject to call after Aug. 1, 1908)
Int.payableat Fourth Nat.Bk.,N.Y.
Bonded debt Dec. 1, 1898 $90,000
Floating debt Feb. 1,1898 12,000
Total debt Feb. 1, 1898... 102,000

Tax valuation, real.....$1,165,228
Tax valuation, person'l 423,399
Total valuation 1897... 1,588,627
Assessment about ½ actual value.
Total tax (per $1,000) '97..$17 30
Population 1890 was.....4,387
Population 1897 (est.).....5,000

Interest at 4 p. c. until 1908 and 5 p. c. thereafter.

TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—

County seat of Navarro County.

LOANS— *When Due.*

CITY HALL BONDS—
6s, ..., $10,000.....1905
6s, ..., 20,000.....1907

SEWER BONDS—
5s, J&J, $20,000.....July 1, 1919

SCHOOL BONDS—
6s, ..., $10,000.....1901
5s, ..., $7,500.....1919

a STREET IMPROVEMENT BONDS—
5s, J&J, $30,000.....July 1, 1920
Bonded debt Mar. 1, '98. $67,500
Street impt. bonds (add.) 30,000
Tax valuation 1890.....2,980,000
Population in 1890 was.....6,285
Population in 1897 (est.)...12,000

a $500 each.

INTEREST on all the bonds is payable in New York.

CORYELL COUNTY.—R. D. HEATLEY, Treas.

Gatesville is the county seat.

LOANS— *When Due.*

COURT HOUSE & JAIL BONDS—
5s, ..., $85,000.....Apr. 10, 1937
(Subject to call after 1902.)
Total debt July 10,1898. $85,000

Tax valuation 1898....$5,000,500
State & Co. tax (per M.) '98. $9·30
Population in 1890 was.....16,873
Population in 1895 (est.)...20,540

DALLAS.— { JOHN H TRAYLOR, Mayor. { C. G. MORGAN, Auditor.

This is the county seat of Dallas County.

LOANS— *When Due.*

FUNDING BONDS—
6s, M&S, $27,000*...Sept., 1904
6s, A&O, 100,000*...Apr., 1917
5g, J&J, 197,000*g.July, 1931

GENERAL IMPROVEMENT—
6s, M&N, $100,000.....Nov., 1913
Subject to call Nov., 1903

SEWERAGE IMPROVEMENT GOLD BONDS 1890-1891—
5s, J&J, $150,000*....July 1, 1920
5s, J&D, $150,000*....June, 1931

STREET IMPROVEMENT BONDS—
5g,F&A, $199,000*...Aug., 1928
5s, J&J, 185,000*.. July, 1929

TEXAS & PACIFIC RR. 1874—
7s, A&O, $63,000*....Apr., 1904

LOANS— *When Due*

WATER SUPPLY 1884-'91—
6s, J&D, $95,000* .Dec., 1914
5s, J&J, 99,000*...July, 1917
5s, J&J, 200,000* .July 1, 1920
5g, J&J, 66,000*g..Jan., 1921
5s, J&D, 100,000*...June, 1931

WATER WORKS 1882—
6s, J&J, $98,000*....Jan., 1902

Former city of East Dallas.

CONSTRUCTION & IMPROVEMENT BONDS—
6s, J&J, $15,000*.....July, 1916
6s, J&J, 40,000*.....July, 1918
6s, J&J, 8,000*.....July, 1919

PUBLIC SCHOOL BUILD'G BONDS—
6s, J&J, $13,000*.....July, 1916

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Security & Trust Company.

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

	Feb. 15, '99	*Aug.* 15, '98.	*Feb* 19, '98.
Bonded debt	$1,905,000	$1,905,000	$1,920,000
Floating debt	.....	13,807	3,280
Total debt	$1,905,000	$1,918,807	$1,923,280
Sinking fund cash assets	163,454	78,491	91,491
Net debt	$1,741,546	$1,840,316	$1,831,789
Water debt (included above)	$658,000	$658,000	$658,000

The city owns property valued at $1,500,000.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to about $2,000,000 by special act of the State Legislature.

WATER WORKS.—In the year 1897 the revenue from water works was $68,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property.*	*Total Assessed Valuation.*	*Rate of Tax per* $1,000
1898	$17,119,100	$5,111,900	$22,231,000	$23·80
1897	17,184,100	4,301,850	21,485,950	25·00
1895	16,904,125	4,723,800	21,627,925	25·00
1894	16,780,700	4,174,200	20,954,900	22·83
1893	17,887,875	5,243,725	23,131,600	23·35
1890	.....	.....	33,000,000	23·25
1889	.....	.....	23,000,000	.....

POPULATION.—In 1890 population was 38,067; in 1880 it was 10,358. The estimated population of 1895 was 65,000, which included several adjacent suburbs recently annexed.

DALLAS COUNTY.—ED. PRATHER, Treas.

County seat is Dallas. Bonds all issued under new municipal bond law.

LOANS— *When Due.*

BRIDGE BONDS—(Ref.)—
5s, A&O, $8,000.....Apr. 10, 1906

COURT HOUSE BONDS—(Ref.)—
5s, A&O, $241,000..Apr. 10, 1906
Total debt Apr. 1,1899...$249,000

Tax valuation 1898...$31,658,530
Assessment abt. ½ to ½ act. value.
State tax (per $1,000) ..... $3·80
County tax (per $1,000)..... 5·00
Population in 1890 was.....67,042
Population in 1898 (est.)..100,000

Eight thousand dollars of the county's bonds are owned by the permanent school fund.

INTEREST is payable in New York.

OPTIONAL.—One hundred thousand dollars of the county's bonds are optional after 1900 and $100,000 after 1905.

DENISON.—

This city is in Grayson County.

LOANS— *When Due.*

FUNDING BONDS 1884 & 1894—
6s, J&J, $30,000.....
5s, J&J, 25,000.....

SCHOOL BONDS 1888 & 1892—
6s, J&J, $15,000.....
5s, J&J, 32,000.....

SEWER BONDS 1890 & 1892—
5s, J&J, $60,000.....
5s, J&J, 25,000.....

STREET IMPROV. BONDS 1892—
5s, J&J, $25,000.....

Bond. debt Aug., 1897.. $212,000
Floating debt..... 3,500
Total debt..... 215,500
Sinking fund..... 37,375
Net debt Aug., 1897..... 178,125
Tax valuation 1896.....4,500,000
Assessment about ½ actual value.
Total tax (per $1,000) 1896.$23·10
Population in 1890 was. ...10,958
Population in 1880 was.....3,975
Population in 1898 (est.).. 17,500

This city has no water debt but pays a hydrant rental of $2,456 25 per quarter. The corporation owns property valued at about $450,000.

INTEREST is payable by the Ninth National Bank of New York City

OPTIONAL.—The funding bonds of 1894 are subject to call 1904.

TAX EXEMPT.—All bonds are free from taxation.

DENTON CO.—W. T. BAILEY, Treasurer.

Denton is the county seat.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, A&O, $90,000.....June 1, 1935
(Subject to call after 1900.)
5s, A&O, $25,000 ...Aug. 10, 1936
(Subject to call after 1906.)
5s, A&O, $32,000....Feb. 10, 1937
(Subject to call after 1907.)
6s, jail bonds*..... $392
6s, bridge bonds*..... 12,500
Bonded debt Feb. 10, '99..159,892

Sinking fund..... $17,993
Net debt Feb. 10, 1899... 141,898
Assessed valuation, real.5,236,130
Assessed valuation, per'l 2,371,190
Total valuation 1898....7,607,320
Assessment about ½ actual value.
State and co. tax (per M) '98.$7·60
Denton City tax (p.$1,000).$21·80
Population in 1890 was....21,289
Population in 1899 (est.)...31,000

INTEREST on all bonds payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. DAHLMAN, Treasurer.

County seat is Cuero. The 6 per cent bridge bonds will shortly be refunded by an issue of 20-year 5s.

LOANS— *When Due.*

BRIDGE BONDS—
6s, ... $37,385* .....

COURT HOUSE BONDS—
6s, ... $30,000 .....May, 1935
Subject to call after 1900.
6s, ... $10,000.....Jan., 1936
Subject to call after 1901.
5s, ... $22,000.....Aug., 1936
Subject to call after 1901.

Total debt Feb. 15, 1899. $99,385
Sinking fund..... 5,000
Net debt Feb. 15, '99 94,385
Tax valuation 1898.....6,274,581
Assessment about ½ actual value.
Tax rate (per $1,000) 1898..$9·50
Population in 1890 was....14,307
Population in 1899 (est.)...15,000

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

EASTLAND CO.—E. P. DAVENPORT, Treas.

County seat is Eastland.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s, ..., $45,000.....1937
..., ..., 2,000.....

Total debt Aug. 1, '98... $47,000
Tax valuation 1898.....3,487,370
State & co. tax (per M.) '98.$11·30
Population in 1890 was.....10,373
Population in 1895 (est.)...13,500

INTEREST on court-house bonds is payable at the Seaboard Nat. Bank, New York City, or at the office of the State Treasurer, Austin.

EL PASO.— { JOSEPH MAGOFFIN, Mayor. { B. S. CATLIN, Clerk.

This is the county seat of El Paso County.

LOANS.— *When Due.*

SEWER BONDS—
7s, J&J, $17,000*.....July 1, 1907
6s, J&J, 15,000.....July 1, 1938
Subject to call after July 1, 1913

CITY HALL AND JAIL BONDS—
6s, J&J, $30,000 .....July 1, 1938
Subject to call July 1, 1913
5s, F&A, $10,000 .Feb. 1, 1929
Subject to call after Feb. 1, 1914.

SCHOOL AND FUNDING BONDS—
6s, A&O, $50,000*....Apl. 1, 1920
5s, F&A, 50,000.....Feb. 1, 1929
Subject to call after Feb. 1, 1914

LOANS— *When Due.*

WATER COMPROMISE BONDS—
5s, Feb. 1, $11,000....Feb. 1, 1919
Subject to call after Feb. 1, 1909
Bonded debt Jan. 1, 1899.$163,000
Sinking fund..... ... 12,997
Net debt Jan. 1, 1899.... 150,003
Interest payable at New York.
Tax valuation 1897.....$1,744,600
Assessment about ¾ actual value.
Population in 1890 was.....10,338
Population in 1897 was....18,627

EL PASO CO.—PARK W. PITMAN, Clerk Co. Ct.

County seat is El Paso.

LOANS— *When Due.*

JAIL BONDS—
5s, ..., $10,000*.....1938

REFUNDING COURT H. BONDS—
5s, ..., $78,000..... 1938

FUNDING BONDS—
6s, April, $50,840*.....1909
(Part due yearly.)
Interest payable at Austin.
Bonded debt Nov. 1, '98..$138,840

Floating debt..... $79,495
Total debt..... 218,335
Cash assets..... 8,822
Net debt Nov. 1, 1898... 209,513
Tax valuation 1898 . . 9,640,060
Assessment at nearly full value.
State & Co. tax (per M.) '98.$10·05
Population in 1890 was.....15,678
Population in 1880 was..... 3,845
Population in 1898 (about).30,000

FANNIN CO.—M. C. SADLER, Treasurer.

County seat is Bonham.

LOANS— *When Due.*

COURT HOUSE BONDS—
5s&6s, Apr. 10,$36,000*Apr.10,'04

ROAD AND BRIDGE BONDS—
6s, Apr. 10, $3,688*. Part yearly.
Total debt Feb. 1, 1898.. $39,688

Total valuation '98.....$9,768,520
Assessment about ½ actual value.
State tax (per $1,000) ' 8....$3·80
County tax (per $1,000) '98.. 4·50
Population in 1890 was....38,709
Population 1895 (about)....50,000

OPTIONAL.—All of the county's bonds are optional after ten years.

BONDS.—The Fannin County permanent school fund owns $37,443 of the above listed bonds; and $1,000 is held by the city of Bonham.

FAYETTE CO.—R. T. BRADSHAW, Treasurer.

County seat is La Grange.

LOANS— *When Due.*

ROAD AND BRIDGE BONDS—
5s, Apr. 10, $41,500*Apr. 10, 1902
5s, Apr. 10, 10,000*Apr. 10, 1904
5s, Apr. 10, 11,000*Apr. 10, 1906
5s, Oct. 10, 13,000..Oct. 10, 1938
Subject to call after 1908.

REFUNDING BONDS 1895.
5s, A&O, $75,000.....May 15, 1935
Subject to call after May 15, 1905
Interest payable in New York.

Total debt Feb. 1, 1899.. $158,122
Sinking fund..... 23,492
Net debt Feb. 1, 1899.... 134,630
Tax valuation 1898.....8,527,220
Assessment about ½ actual value.
State & Co.tax (p.$1,000)'98.$8·80
Population in 1890 was.....31,481
Population in 1880 was.....27,996
Population, 1899 (est.),over.40,000

* Issued prior to municipal bond law of 1893.

All bonds except the $75,000 of refunding bonds are tax exempt.
The road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

FORT WORTH.—{B. B. PADDOCK, Mayor. J. J. NUNNALLY, Auditor.

This city is the county seat of Tarrant County. The validity of some of the city bonds was the subject of litigation, but a recent decision of the Court of Civil Appeals confirms their legality. See Vol. 66, p. 775 and Vol. 67, p. 1072.

LOANS—	When Due.
FUNDING & IMP. BONDS—	
5s, J&J, $275,000*	Jan. 1, 1920
6s, J&J, 175,000*	Jan. 1, 1922
HIGH SCHOOL—	
5s, J&J, $90,000*	Jan. 1, 1920
REDEMPTION BONDS—	
6s, M&N, $158,000*	May 1, 1923
Subject to call after May 1. 1903	
b SEWER BONDS	
5, M&N, $125,000*	May 1, 1940
STREET AND SEWER BONDS—	
7s, M&S, $96,000*	Sept., 1914
GENERAL IMPOVEMENT—	
5 M&S, $300,000*	Mch. 1, 1921
b WATER BONDS—	
5, M&N, $100,000*	May 1, 1920
6, F&A, 650,000*	Feb. 1, 1922
7s, J&J, 150,000*	Jan. 1, 1903

b $1,000 each.

PAR.—Recent loans have been issued in $1,000 pieces.

INTEREST is payable in New York City.

GOLD BONDS.—All bonds are payable in gold.

TOTAL DEBT, ETC.—The city's bonded debt on March 1, 1899, was $2,119,000; sinking fund, investment and cash, $200,000; net debt, $1,919,000; water debt (included in the above total), $800,000.
The city owns property valued in 1896 at $1,153,357.

DEBT LIMITATION.—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values.

ASSESSED VALUATION.—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Valuation.	Tax Rate per $1,000.
1898	$11,131,895	$3,967,825	$15,099,720	$25·30
1897	15,790,000	.....	.....	15·00
1894	15,239,230	4,864,738	20,103,968	15·50
1892	14,023,103	7,837,225	21,860,388	21·75
1890	16,502,625	4,804,160	21,306,785	20·55
1889	11,243,727	4,715,143	15,958,870	21·55

The tax rate in 1898 includes city tax proper, $13·00; county tax, $7·00; State tax, $3·30; average school tax, $2·00; total, $25·30.

POPULATION.—In 1890 it was 23,076—as returned by the city enumerator, 30,000; in 1880 it was 6,663; in 1897 (estimated), 37,000.

GAINESVILLE.—This is the county seat of Cooke County

LOANS—	When Due.
FUNDING BONDS—	
6s, A&O, $5,000	Mar. 1, 1906
Subject to call at any time.	
IMPROVEMENT BONDS—	
6s, Aug. 1, $3,000	Aug., 1901 to Aug., 1903
SCHOOL BONDS—	
6s, J&J, $25,000	Jan. 1, 1942
Subject to call after Jan. 1, 1912	
REFUNDING SCHOOL BONDS—	
..... $17,000	.....
SEWERAGE & STREET IMP.—	
6s, A&O, $7,000	Apr. 1, 1919
Subject to call after Apr. 1, 1908	
STREET IMP. BONDS—	
6s, A&O, $26,500	Oct. 1, 1941
Subject to call after Oct. 1, 1910	
6s, J&J, $10,000	July, 1934
Subject to call after July, 1904	
Interest is payable in St. Louis Mo., and Gainesville, Tex.	
Bonded debt Jan. 1, '98	$90,500
Floating debt	1,795
Total debt	92,295
Sinking fund	7,638
Net debt Jan. 1, 1898	84,656
Tax valuation, real	2,280,341
Tax valuation, personal	1,329,264
Total valuation 1897	3,609,605
Assessment is ⅔ actual value.	
City tax (per $1,000)	$11·50
Population in 1880 was	2,667
Population in 1890 was	6,594
Population in 1897 (est.)	12,000

OPTIONAL.—All bonds are subject to call in from 5 to 20 years.

GALVESTON.—{A. W. FLY, Mayor. THEO. K. THOMPSON, Auditor.

Galveston is the county seat of Galveston County.

LOANS—	When Due.
FUNDING BONDS—	
5s, M&N, $200,000	1905-1915
5s, A&O, 200,000	Oct. 1, 1937
Subject to call after Oct. 1, 1917	
LIMITED DEBT BONDS 1881—	
5s, ..., $1,300,000*	1921-1927
LIMITED DEBT BONDS 1891—	
5s, ..., $1,195,000	1932-1936
PURCHASE BLOCK 321—	
8s, M&S, $10,500	Mar. '00 to '02
($3,500 due each year.)	
SCHOOL HOUSE BONDS—	
5s, ..., $25,000	1937
WATER, STR., IMP. & CITY HALL BONDS—	
5s, ..., $660,000*	1928-1936
5s, ..., 58,000	1936

*Issued prior to municipal bond law of 1893.

PAR VALUE OF BONDS.—The limited debt bonds are $100 and multiples thereof.

INTEREST is payable in New York and Galveston. All coupons are tax receivable.

TOTAL DEBT, ETC.—The subjoined statement shows Galveston's total bonded debt, including the water debt, the floating debt, etc.

	Jan. 1, '99.	Feb. 28, '98.	Feb. 28, '97.
Total bonded debt	$3,652,000	$3,647,500	$3,426,000
Floating debt	79,129	82,154	198,970
Total debt	$3,731,129	$3,729,654	$3,624,970
Sinking fund, &c	923,787	773,107	686,153
Net debt, less cash in var's funds	$2,807,342	$2,852,217	$2,860,713

In addition to the sinking fund, as given above the city owned in 1898 $528,700 of wharf company stock and $10,000 of City Railroads stock (the income of both pledged to secure its limited debt 5 per cent bonds), a water works plant valued at about $1,500,000, an electric-light plant, etc., etc., the total value of its public property being $3,618,973.
The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

DEBT LIMITATION.—The city can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.

ASSESSED VALUATION.—The city's assessed valuation "about 45 per cent actual value," and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	City Tax per $1,000
1898	$22,424,494	$4,582,477	$27,006,971	$15·00
1897	22,554,618	4,722,036	27,276,654	15·00
1895	19,848,056	5,543,496	25,391,552	15·00
1890	15,970,935	5,062,899	21,033,834	15·00
1881	.....	.....	17,625,862	.....

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1897 (estimated), 64,377.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

LOANS—	When Due.
BRIDGE BONDS—	
5s, Apr. 10, $185,000*	Jan. 10, 1913
Subject to call after Jan. 10, 1903	
COURT HOUSE & JAIL BONDS—	
5s, A&O, $250,000	Feb. 9, 1937
Subject to call after Feb. 9, 1907.	
GULF COL. & S. FE RR.—	
6s, M&N, $275,000*	May 1, 1902
Bonded debt Nov. 1, '98	$710,000
Coupons and int. due	$18,373
Floating debt	186,496
Total debt Feb. 23, '99	$914,869
Sinking fund	241,822
Net debt Feb. 23, '99	673,047
Tax valuation, real	20,909,140
Tax valuation, pers'al	5,364,350
Tax valuation 1898	26,173,490
Assessment about ½ actual value.	
State & co. tax (per M.) '98	$10·70
Population in 1890 was	31,476
Population in 1880 was	24,121
Population in 1895 (est.)	42,234

INTEREST on the 6 per cent bonds is payable at New York or Galveston; on the 5 per cent bonds at Galveston.

GOLIAD CO.—EMIL BERGMAN, County Treas.

County seat is Goliad.

LOANS—	When Due.
BRIDGE BONDS—	
6s, Apr. 10, $6,000*	Apr. 10, 1907
6s, Apr. 10, 2,990*	Apr. 10, 1910
6s, Apr. 10, 7,305*	Apr. 10, 1911
6s, Apr. 10, 8,000*	Apr. 10, 1912
REF'D'G COURT H. BONDS—	
5s, Apr. 10, $65,000	Mar. 10, 1919
Total debt Apr. 1, 1899.	$92,184
Sinking fund	$6,889
Net debt April 1, 1899	85,295
Tax valuation, real	2,262,117
Tax valuation, pers'l	1,110,829
Total valuation 1898	3,372,946
Assessment about ½ actual value.	
State & co. tax (per M.) '98	$10·10
Population in 1890 was	5,910
Population in 1899 (est.)	6,500

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Hanover National Bank, New York City; on the bridge bonds at Austin.

OPTIONAL.—All bridge bonds are subject to call at the option of the county; Court House bonds optional $2,000 yearly 1901 to 1908, balance after 1909.

GONZALES CO.—County seat is Gonzales. The $59,000 of court house bonds belong to the school fund of the county.

LOANS—	When Due.
REF'D'G COURT H. BONDS—	
5s, ..., $50,000	1901-1906
Optional—$10,000 after 1901, $5,000 yearly 1902 to 1906, balance any time thereafter.	
JAIL BONDS—	
6s, Apr. 10, $10,000	Nov. 10, 1901
Subject to call.	
Interest is payable at Gonzales.	
Bonded debt Jan. 4, '98	$69,000
Total debt	$72,548
Sinking fund assets	7,386
Net debt Jan. 4, 1898	65,162
Tax valuation, real	$3,945,685
Tax valuation, personal	2,172,165
Total valuation 1898	6,117,850
Assessment about ⅔ actual value.	
State & co. tax (per M.) '98	$9·40
Population in 1890 was	18,016
Population in 1898 was	25,000

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

LOANS—	Amount.
JAIL BONDS.—	
5s, $100,000	1935
Subject to call Oct. 10, 1905.	
Road and Bridge 6s, ann.	12,000
Other bonds	33,000
Total debt Jan. 1, 1898	148,000
Cash in treasury	$36,205
Tax valuation 1898	30,296,460
County tax (per $1,000) '99	$8·00
Population in 1890 was	37,249
Population in 1898 (est.)	68,000

HARRISON CO.—County seat is Marshall.

LOANS—	When Due.
COURT HOUSE BONDS—	
6s, Apr. 10, $33,500	Apr. 10, 1903
COMPROMISE RAILROAD BONDS—	
6s, Apr. 11, $31,200	Apr. 19, 1901
FUNDING BONDS—	
6s, Apr. 1, $25,230	Apr. 1, 1910
Total debt Mar. 1, 1898	$92,350
Tax valuation 1898	3,938,660
Assessment about ½ actual value.	
State & co. tax (per $1,000)	$14·80
Population in 1890 was	26,721
Population in 1880 was	25,177
Population in 1898 (est.)	28,500

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds are subject to call at the option of the county.

TAX FREE.—The bonds are all exempt from taxation.

HILLSBORO.—{F. QUICKENSTEDT, Mayor. W. M. WILLIAMS, Treasurer.

Hillsboro is in Hill County.

LOANS—	When Due.
CITY HALL BONDS—	
7s, J&J, $5,000*	Sept. 1, 1905
SCHOOL HOUSE BONDS—	
6s, J&J, $2,000*	July 1, 1909
6s, J&J, 2,500*	Sept. 1, 1911
6s, J&J, 4,000*	July 2, 1924
WELL (ARTESIAN) BONDS—	
6s, A&O, $7,000*	Oct. 1, 1911
WATER WORKS & SEW BONDS—	
5s, g., J&J, $19,000 g.	Jan. 1, 1935
5s, g., M&S, 8,000 g.	Sept. 3, 1935
5s, g., ... 15,000	Jan., 1937
Total debt Jan. 1, 1899	$62,500
Sinking fund	3,000
Net debt Jan. 1, 1899	59,500
Water debt (included)	42,000
Tax valuation, real	1,444,355
Tax valuation, personal	647,075
Total valuation, 1898	2,091,430
Assessment about ¾ actual value.	
City tax (per $1,000), 1898	$9·00
Population in 1890 was	2,541
Population '97 (estim'd)	7,000

HOUSTON.—{S. H. BRASHEAR, Mayor. W. M. BAUGH, Secretary.

This city is in Harris County. [This city is advertising for sale April 4 $100,000 5 per cent 40-year street and sewer bonds.]

LOANS—	When Due.
BRIDGE BONDS, 1896—	
5s, M&N, $39,000	May 1, 1936
COMPROMISE BONDS—	
6s, J&J, $500,000	Jan. 1, 1918
5s, J&J, 503,000	Jan. 1, 1918
CONSOLIDATED BONDS—	
6s, J&J, $12,800	July 1, 1906
FUNDING BONDS—	
6s, J&J, $524,000	Jan. 1, 1912
H. T. & B. RR. BONDS—	
8s, A&O, $9,500	Apr. 22, 1899
IMPROVEMENT BONDS—	
5s, J&J, $100,000	July 1, 1938
PAVING AND SEWER BONDS—	
5s, J&J, $250,000	July 1, 1937
Subject to call after 1917.	
REFUNDING BONDS—	
5s, J&J, $109,000	Jan. 1, 1937
SCHOOL BONDS—	
6s, M&N, $100,000	May 1, 1924
5s, ..., 50,000	Dec. 1, 1937
5s, ... 60,000	Jan. 1, 1923

GOLD—All bonds, according to a city official, are payable in gold.

INTEREST on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

TOTAL BONDED DEBT Feb. 4, 1899, was $2,257,300; floating debt, $62,560; total debt, $2,319,860.

ASSESSED VALUATION (about ⅗ actual value) in 1898 was $22,528,103; city tax (per $1,000) in 1899 was $20·00.

POPULATION in 1890 was 27,557; in 1897, estimated, 60,000.

JONES COUNTY.—G. W. CASTLES, Treasurer.

County seat is Anson. The validity of the funding bonds has been questioned.

LOANS— *When Due.*
COURT HOUSE BONDS—
8s, Apr. 10, $1,000..Mar. 31, 1900
5s, ... 28,350...May 10, 1937
FUNDING BONDS—
5s, ... $10,000..... .....
BRIDGE BONDS—
6s, Apr. 10, $4,500...Nov. 14, 1911
6s, Apr. 10, 2,500..Nov. 16, 1912

Bonded debt Jan. 1, 1898 $45,208
Floating debt..... 1,770
Total debt Jan. 1, 1898.. 46,978
Tax valuation 1898.....1,678,987
Assessment same as actual value.
State & co. tax (per M.) '98..$10·30
Population 1890 was.....3,797
Population 1897 (est.).....5,000

OPTIONAL.—Bonds are all subject to call at any time.

INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

KNOX COUNTY.—J. P. THOMAS, Treasurer.

County seat is Benjamin.

LOANS— *When Due.*
REFUNDING BONDS—
.... $59,500... .....
Interest payable at Benjamin.
Total debt Apr. 1, 1898....$59,500
Sinking fund..... 4,000

Net debt Apr. 1, 1898... $55,500
Tax valuation 1898.....1,417,285
State & co. tax (per $1,000)..$10·30
Population in 1890 was.....1,134
Population in 1897 (est.).....2,000

LAMAR CO.—FRANK D. MALLORY, Treas.

County seat is Paris Bonds all issued under new municipal bond law.

LOANS— *When Due.*
5s, A&O, $90,000....Apr. 10, 1935
Subject to call after 10 years.
5,s, A&O, $44,000...Aug. 10, 1937
Interest payable at Paris, Tex.
Subject to call after 1907.
Total debt Sept. 1, 1898..$134,000
Sinking funds..... 7,000
Net debt Sept. 1, 1898.... 127,000

Tax valuation, real.... $6,658,204
Tax valuation, pers'l... 3,160,014
Total valuation 1898.. 9,818,248
Assessment about ⅔ actual val.
State tax (per $1,000).....$3·80
County tax (per $1,000)..... 4·70
Population in 1890 was....37,302
Population in 1898 (est.)...50,000

MATAGORDA CO.—

Bay City is the county seat.

Bonded debt Feb. 15, '98. $46,420
Sinking fund assets..... 7,636
Net debt Feb. 15, 1898.. 38,784
Assessed valuation, real 2,098,560
Assessed valuation, per'l. 860,621

Total valuation 1898...$2,959,181
Assessment abt. 75% actual value.
State and county tax (per $1,000) 1898.....$9·10
Population in 1890 was.....6,000

McKINNEY.—J. M. PEARSON, Mayor.

This city is the county seat of Collin County.

LOANS— *When Due.*
SCHOOL HOUSE BONDS—
6s, J&J, $8,000*.....1909
WATER BONDS—
5s, J&D, $29,000....June 1, 1938
(Subject to call after June 1, 1918)
RAILROAD BONDS -
6, Feb., $4,750, g.....1904

Bonded debt Feb. 10, '99 .$41,750
Sinking fund. ..... .over 1,000
Net debt Feb. 10, '99, ab't. 40,750
Assessed valuation '98..1,471,700
Assessment about ¾ actual value.
City tax rate (per $1,000)...$9·70
Population in 1890 was.....2,489
Population in 1898 (est.)... 5,000

INTEREST on water bonds payable at National Bank of Republic, New York; on the school bonds in New York and on the railroad bonds in McKinney.

McLENNAN CO.—F. W. BURGER, Treasurer.

County seat is Waco.

LOANS— *Amt. Outstg.*
Bridge bonds, due 1909...$80,000
do do do 1911... 5,750
Court House do 1900... 3,500
Jail do do 1901... 13,000
do do do 1907... 6,000
Bonded debt Mar. 1, 1899.$108,250

Floating debt..... $941
Total debt Feb. 1, 1899. 109,191
County funds..... 72,259
Tax valuation 1898....22,163,255
Stat & Co. tax (per $1,000) '98.$7·80
Population in 1890 was.....39,204
Population in 1895 (est.)...45,000

MILAM COUNTY.—

Cameron is the county seat.

LOANS— *Amt. Outs'g.*
Court House bonds.....$73,500
Jail bonds..... 20,000
Road and bridge bonds.... 65,872
Total debt Jan. 1, 1898....159,372

Cash in treasury..... $10,308
Tax valuation 1898.....7,563,395
State & Co. tax (per M.) '98 $10·60
Population in 1890 was ..24,773
Population in 1898 (est.)....38,000

NUECES COUNTY.—County seat is Corpus Christi.

LOANS— *Amount.*
Court-house and jail 6s.. $20,000
Jail bonds, 6s..... 10,000
Road & bridge bonds, 6s 7,445
Total debt Feb. 1, 1899. 37,445
Tax valuation, real..... 3,460,303
ax valuation, personal 1,984,262

Total valuation 1898...$5,444,565
Assessment about ¾ actual value.
State & Co. tax (per M.) '98..$8·40
Population in 1890 was.....8,093
Population in 1899 (est.)...10,000
Bonds are subject to call.

PALESTINE.—{A. L. BOWERS, Mayor. {L. GOOCH, Treasurer.

Palestine is the county seat of Anderson County.

LOANS— *When Due.*
SCHOOL HOUSE BONDS—
6s, J&J, $6,000.....1914
Subject to call after 1899.
6s, J&J, $16,000.....1918
Subject to call at any time.
5s, M&N, $12,000..... 1936
Subject to call after 1906.

Total debt Feb. 1, '99, abt. $81,000
Total valuation, 1898...2,326,390
Assessment about ¾ actual value.
City school tax (p. M.) '96...†11·00
Population in 1890 was. ... 5,838
Population in 1897 (est.)...10,600

INTEREST on the 6 per cent bonds is payable in Palestine; on the 5s in New York City.

PARIS.—{J. C. GIBBONS, Mayor. {SION S. RECORD, Secretary.

This is the county seat of Lamar County. The city owns property valued at $188,000.

LOANS *When Due.*
CITY PRISON & FIRE DEP.—
6s, J&J, $10,000 ....Nov. 10, 1938
Subject to call after Nov. 10, 1898
FUNDING BONDS—
6s, J & J, $5,000..... .....
... ., 20,000..... .....
STREET IMPROVEMENT—
5s, J&J, $50,000 ....Oct. 1, 1929
Subject to call after Oct. 1, 1909
5s, J&J, $25,000.....June 2, 1930
CITY DEBT BONDS—
6s, J&J, $10,000.....Feb. 1, 1912
Subject to call after Feb. 1, 1902

WATER WORKS BONDS—
6s, J&J, $60,000.....Apr. 1, 1937
Subject to call after Apr. 1, 1912
6s, J&J, $23,000.....Oct. 15, 1937
Subject to call after Oct. 15, 1912
5s, J&J, $65,000 .....Jan., 1938
Total debt June 1, 1898. $210,000
Sinking Fund..... 12,639
Net debt June 1, 1898 .. 245,361
Water debt (incl'd above) 148,000
Tax valuation 1898.....4,380,787
Assessment about ⅔ actual value.
Tax rate (per $1,000) '96. $19·70
Population in 1890 was.....8,254
Population in 1897 (est.)....16,000

INTEREST is payable at the Fourth National Bank, New York City on January and July 10.

RED RIVER CO.—County seat is Clarksville.

LOANS.— *When Due.*
Court House bonds.....$14,000
Jail bonds..... 23,500
Road and bridge bonds.... 9,000
Total debt Mar. 1, 1898... 52,500
Sink. fds. and cash in treas. 14,549

Tax valuation 1898.....$4,390,245
Assessment about ½ actual value.
State & Co. tax (per M.) '98.$10·30
Population 1890 was.....21,452
Population 1880 was.....17,194
Population in 1895 (est.)...30,000

OPTIONAL.—All the loans are subject to call before maturity.

INTEREST is payable partly in St. Louis, Austin and Paris.

RUNNELS COUNTY.—W. F. SHARP, Treas.

County seat is Ballinger.

LOANS— *When Due.*
BRIDGE BONDS—
6s, A&O, $14,000....Apr. 10, 1910
.. .., $20,000.....
COURT HOUSE BONDS—
6s, ..., $35,500.....

JAIL BONDS—
6s, ..., $7,000.....
Total debt Jan. 1, 1898.. $75,500
Tax valuation 1898.....2,875,105
State & Co. tax (per M.) '98..$7·80
Population 1890 was.....3,193
Population in 1898 (est.) 4,000

INTEREST on the bridge bonds due in 1910 (now in litigation) is payable at the St. Louis National Bank; on the court house bonds, in Austin, Tex.

SAN ANTONIO.—{BRYAN CALLAGHAN, Mayor. {JOHN B. VINCK, Auditor.

This is the county seat of Bexar Co.

LOANS— *When Due.*
BRIDGE BONDS (1890)—
5s, M&S, $100,000...Sept. 15, 1920
Subject to call Sept. 15, 1910
JUDGMENT BONDS—
6s, M&N., $51,000....May 1, 1902
ELECTRIC FIRE ALARM SYSTEM—
5s, M&S, $25,000.....Sept. 15, 1920
Subject to call Sept. 15, 1910
PUBLIC IMPROVEMENTS—
6s, J&J, $50,000.....July 1, 1917
Subject to call after July 1, 1907
6s, J&J, $50,000.....July 1, 1919
Subject to call after July 1, 1909
FUNDING BONDS (1895)—
6s, J&J, $300,000....July 22, 1915
Subject to call July 22, 1905
SEWER BONDS 1894—
5s, M&S, $500,000....Sept. 1, 1934
PROPERTY CONDEMNED, ETC.—
5s, M&S, $75,000.....Sept. 15, 1920
Subject to call Sept. 15, 1910

LOANS— *When Due*
REFUNDING BONDS—
5s, M&S, $50,000....Sept. 15, 1905
4s. J&J, 390,000.....Jan. 1, 1919
SCHOOL BUILDINGS, ETC.—
5s, M&S, $50,000....Sept. 15, 1920
Subject to call Sept. 15, 1910
SIDEWALK BONDS—
6s, M&N, $10,000 g..Nov. 30, 1931
Subject to call Nov. 30, 1921
5s, J&J, $10,000....July 1, 1919
Subject to call July 1, 1909
5s, M&S, $10,000....Sept. 15, 1920
Subject to call Sept. 15, 1910
STREET IMPROVEMENT BONDS—
6s, M&N, $50,000 g..Nov. 30, 1931
Subject to call Nov. 30, 1921
5s, J&J, $250,000....July 1, 1919
Subject to call July 1, 1909
5s, M&S, $50,000....Sept. 15, 1920
Subject to call Sept. 15, 1910

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

TAX FREE.—All of the city's bonds are exempt from taxation.

TOTAL DEBT, ETC.—San Antonio's bonded debt on June 1, 1898, was $2,063,500. The floating debt was $140,249. The city has no water debt.

The city owned property on June 1, 1898, valued at $1,405,430.

ASSESSED VALUATION.—The city's assessed valuation ("about 65 per cent cash value") and tax rate have been as follows:

Years.	*Real Estate.*	*Personal Property, etc.*	*Total Assessed Valuation.*	*City Tax per $1,000*
1898.....	$27,208,590	$3,763,205	$30,971,795	$15·00
1896.....	26,358,060	4,776,130	31,134,190	$14·50
1892.....	24,205,810	6,272,195	30,478,005	14·00
1891.....	23,780,725	6,974,760	30,755,485	14·65
1890.....	21,640,720	5,980,230	27,620,950	11·00
1880.....	6,247,855	2,188,701	8,436,556	10·00

State and county tax (per $1,000) for 1896 was $12·50; city tax $14·50; school tax, $2·00; total tax (per $1,000) $29·00.

POPULATION.—In 1890 population was 37,673; in 1880, 20,550; in 1895 (estimated), 60,000.

SHERMAN.—{A. A. FIELDER, Mayor. {E. M. KEARNEY, Secretary.

Sherman is the county seat of Grayson County.

LOANS— *When Due.*
TEXAS & PACIFIC RY.—
8s, Feb. 12, $37,644..Feb. 12, 1904
HOUSTON & TEXAS CENTRAL REF'D'G BONDS—
6s, A&O, $22,000.....1912
($1,500 payable yearly.)
FUNDING BONDS—
6s, M&O, $32,000 1930
($1,000 payable yearly.)

IMPROVEMENT BONDS—
6s, M&N, $19,000.....Nov. 1, 1932
Subject to call after 1902
6s, J&J, $4,000..... Jan. 15, 1934
Subject to call after 1914
6s, A&O, $20,000.....1935
($500 payable yearly.)
5s, F&A, $10,000 .....Feb. 1, 1939
WATER WORKS BONDS—
6s, A&O, $59,000.....July, 1936
Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific Railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 31, 1899, was $197,000; water debt (included) $59,000; cash on hand, $34,477. The net debt on Feb. 1, 1898, was $162,523.

ASSESSED VALUATION in 1898 was $4,531,310; in 1890 it was $2,817,000. Total tax rate (per $1,000) in 1898 was $13·80. Valuation is about ¾ actual value.

POPULATION in 1890 was 7,335; in 1899 about 13,000.

SMITH CO.—J. C. TARBUTTON, Treasurer.

Tyler is the county seat.

LOANS— *When Due.*
RAILROAD SUBSIDY BONDS—
5s, ..., $117,000.....Aug., 1927
Subject to call after Aug., 1902
Bonded debt May, 1898..$136,800
Sinking fund..... 4,960
Net debt May, 1898..... 131,840

Assessed valuat'n, real. $3,732,767
Assessed valuation, per'l. 1,814,503
Total valuation 1898 5,547,270
Assessment ⅔ actual value.
State & Co. tax (per $1,000).$10·80
Population in 1890 was....28,320
Population in 1898 (est.)...40,000

TARRANT CO.—JNO. P. KING, County Clerk.

County seat is Fort Worth.

LOANS— *When Due.*
BRIDGE BONDS—
6s, —, $1,500†.....Feb. 10, 1911
6s, —, 6,000†.....Nov. 10, 1911
5s, —, 14,000.....Apr. 10, 1936
Subject to call after 1906.
COURT HOUSE BONDS—
5s, A&O, $38,000....Apr. 10, 1935
Subject to call after Apr. 10, 1905

REFUNDING BONDS—
4s, ..., $432,000..... .....
Bonded debt Aug. 1, '98. $494,365
Tax valuation 1898 19,298,615
Real valuation (est.)....45,000,000
State tax (per $1,000) '1898 $3·80
County tax (per $1,000) '98 $6·50
Population in 1890 was.... 41,142
Population in 1880 was.... 24,671
Population in 1898 (est.)...55,000

† Held in sinking fund.
* Issued prior to municipal bond law of 1893.

INTEREST on the Court House bonds and on the bridge bonds of 1936 is payable at the Chemical National Bank, New York; on the Refunding bonds at the Mechanics' National Bank, New York; and on the others at office of County Treasurer.

TERRELL.—D. J. ANTHONY, Mayor.

This city is in Kaufman County.

LOANS—	When Due.		
WATER-WORKS BONDS—		Sinking fund	$4,000
7s, ..., $21,000	1934	Net debt Jan. 1, 1899	34,000
Optional after 1914		Assessed valuation '98	1,300,000
5s, A&O, $12,000	Apr. 1, 1938	Real value (about)	2,000,000
Bonded debt Jan. 1, '98.	$33,000	Tax rate (per $1,000) '98	$18·00
Floating debt	5,000	Population in 1890 was	2,988
Total debt	38,000	Population in 1899 (est.)	6,000

TEXARKANA.—This city is in Bowie County.

LOANS—	When Due.		
SEWER BONDS—		Total debt Jan. 1, '98	$43,800
5s, . . . $12,000	July 1, 1936	Tax valuation 1896	1,645,931
Bonded debt Jan. 1, '98.	$42,000	Real valuation (about)	2,650,000
Floating debt	1,800	Population in 1890 was	6,380
		Population in 1898 (est.)	9,000

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of $47,000 have been declared invalid by the U. S. Supreme Court. Bonds below issued under new Municipal Bond law.

LOANS—	When Due.		
REFUNDING BONDS—		Tax valuation, 1898	$15,798,010
4s, ..., $136,000	Feb., 1938	State & Co. tax (per M.) '98	$8·30
Optional 1918.		Population in 1890 was	36,322
Total debt July, 1898	$163,500	Population in 1897 (est.)	65,000

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde. Bonds below issued under new municipal bond law.

LOANS—	When Due.		
COURT HOUSE BONDS—		Tax valuation, 1898	$3,004,005
6s, April 10, $32,000	April 10, '35	Assessment about ⅔ actual value.	
Int. payable at Austin, Tex.		State & Co. tax (per M) '98	$9·00
Total debt Feb. 1, 1899	$32,000	Population in 1890 was	3,804
		Population in 1895 (est.)	5,000

WACO.—{C. C. McCULLOCH, Mayor. R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County.

LOANS—	When Due.	LOANS—	When Due
CITY HALL BONDS—		SEWER BONDS—(Con.)—	
6s, A&O, $35,500*	Oct. 1, 1907	5s, J&J, $33,000*	July 1, 1921
Optional at any time.		5s, J&J, 24,000	July 1, 1923
FUNDING BONDS—		STREET IMPROVEMENT BONDS—	
5s, J&J, $25,000*	July 1, 1909	6s, J&J, $13,000*	Jan. 15, 1907
5s, J&J, 33,000*	July 1, 1921	Optional after 10 years.	
5s, A&O, 14,000	Oct. 1, 1923	6s, M&S, $20,000*	Jan. 15, 1907
PUBLIC WORKS BONDS—		5s, A&O, 114,000*	Oct. 1, 1919
6s, M&S, $20,000*	Sept. 1, 1924	5s, M&S, 78,000*	Sept. 1, 1920
SCHOOL BONDS—		5s, J&J, 124,000*	July 1, 1921
5s, A&O, $15,000	Oct. 1, 1923	5s, A&O, 59,000	Apr. 1, 1924
SEWER BONDS—		WACO & N.W. RR.—	
6s, J&J, $10,000*	Jan. 15, 1907	6s, J&J, $41,000	July 1, 1912
Now subject to call.			

* Issued prior to municipal bond law of 1893.

GOLD.—All bonds are payable in gold.

INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

TOTAL BONDED DEBT on April 16, 1898, was $658,500; floating debt, $27,172; total debt, $686,672; sinking fund assets, $57,527; net debt, $629,044. Total value of property owned by city, including public schools, $772,356.

DEBT LIMITATION.—Bonded debt is limited by Charter to 8 per cent of assessed valuation.

TOTAL ASSESSED VALUATION in 1898 was $10,709,965, of which $7,673,404 was for real estate and $3,036,561 for personal property. City tax rate (per $1,000) $19·50. Property is assessed at 50% actual value.

POPULATION.—The population in 1890 was 14,445; in 1880 was 7,295. According to local figures in April, 1897, it was 29,500.

WALLER CO.—DIXON S. CUNEY, Treasurer.

County seat is Hempstead. Bonds all issued under new municipal bond law.

LOANS—	When Due.		
BRIDGE BONDS—		Bonded debt Mar. 1, 1899	$66,000
6s, Apr., 22,000	Aug. 14, 1935	Floating debt	3,000
COURT HOUSE BONDS—		Total debt	69,000
4s, Apr., $31,000	Nov. 17, 1918	Total valuation 1898	3,355,568
Optional, $2,000 Nov. 17, 1901		Assessment about ⅗ actual value.	
$2,000 1903 and $2,000 1905.		State & Co. tax (per M.) '98	$10·00
6s, Apr., 3,000	May 14, 1924	Population in 1890 was	10,888
JAIL BONDS—		Population in 1897 (est.)	15,000
6s, Apr., $10,000	Apr. 10, 1936		

INTEREST on the bonds of 1907, 1923 and 1924 is payable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, Tex.

TAX FREE.—The above bonds are exempt from taxation.

OPTIONAL.—The bridge bonds are subject to call ten years after date, and all other bonds five years after date.

WAXAHACHIE.—E. A. DU BOSE, Mayor.

This city is the county seat of Ellis County. About $43,000 of the bonded debt issued in 1876 is now in litigation in U. S. courts.

LOANS—	When Due.		
City Hall bonds of 1892.	*$14,000	Net debt Feb. 1, 1899.	$90,200
School bonds of '89 '94	*27,500	Assessed val'ation, real	$1,238,325
Water & sewer of '92 4-6.	*15,500	Assessed val'ation, per'l	793,735
Bonded debt Feb. 1, 1899.	$97,300	Total valuation 1898	2,032,060
Floating debt	500	Assessment about ⅔ actual value.	
Total debt Feb. 1, 1899	97,800	Tax rate (per $1,000) 1898	$18 30
Sinking fund	7,580	Population in 1899 (est.)	6,000

Optional, all bonds are subject to call 10 years after date of issue.

INTEREST at 6% is payable at the National Park Bank, N. Y. City.

WILBARGER CO.—J. B. CRAWFORD, Treas'r.

Vernon is the county seat. Part of an issue of $42,000 bridge bonds of 1881 has been declared illegal by the U. S. District Court.

LOANS—	Am't. Outst'd'g.		
Court-house 5s, 1938	$33,000	Cash in treasury	$10,500
Jail bonds	4,044	Net debt Apr. 1, 1898	123,044
Road and bridge bonds	77,000	Tax valuation 1898	3,180,419
Other bonds	19,500	State & co. tax (per M.) '98	11·80
Total debt Apr. 1, 1898	133,544	Population in 1890 was	7,092
		Population in 1898 (est.)	7,500

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

LOANS—	When Due.		
REFUNDING BONDS—		Total valuation 1898	$12,334,341
5s, Mar., $84,000	March, 1938	Assessment is ⅗ actual value.	
Subject to call after 1908.		State tax (per $1,000) '98.	$3·80
Interest payable at State Treasury.		County tax (per $1,000) '98	3·20
Total debt Feb. 9, 1898	$54,000	Population in 1890 was	25,909
		Population in 1897 (est.)	34,000

OPTIONAL.—All of the county's bonds are subject to call.

TAX FREE.—The jail and court-house bonds are tax exempt.

* Issued prior to municipal bond law of 1893.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an indebtedness of over $10,000 and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from State reports.

County—	Total Debt.	Tax Valuation.	County Tax Rate per $1,000.	Popul'n 1895.
Abilene, Taylor County	$39,000	‡$2,200,350	$5·50	4,500
Alvarado, Johnson County	11,000	418,040	..... ('90)	1,543
Anderson County	37,000	4,421,602	5·50	22,000
Aransas County	36,740	2,064,339	4·50	2,346
Archer County	52,203	2,068,160	8·50	3,786
Armstrong County	26,250	1,219,824	8·50	1,272
Atascosa County	40,000	2,241,070	6·25	7,842
Austin County	18,000	3,908,656	4·50	20,000
Bandera County	28,738	1,192,235	7·05	4,164
Bastrop County	38,000	5,609,609	4·70	24,500
Baylor County	47,978	2,368,855	6·00	3,000
Bee County	43,776	3,654,163	4·00	5,500
Blanco County	25,303	1,365,157	5·00	5,916
Borden County	24,514	716,395	7·60	594
Bosque County	42,000	4,606,285	6·20	16,188
Bowie County	67,264	4,263,550	6·00	23,718
Brazos County	59,200	3,839,987	5·20	20,532
Brown County	50,198	4,355,700	9·30	16,000
Bryan, Brazos County	28,000	1,332,400	10·00	4,000
Burleson County	34,015	3,427,468	5·40	18,558
Burnet County	27,000	3,789,661	3·40	11,500
Calahan County	12,500	2,752,881	4·50	7,050
Calhoun County	23,224	1,619,081	5·00	2,500
Calvert, Robertson Co.	26,000	1,008,030	..... ('90)	2,632
Cameron County	80,549	3,218,419	5·00	19,524
Cherokee County	21,000	2,992,359	4·50	24,000
Childress County	63,060	1,720,260	6·50	2,322
Clay County	59,910	4,345,242	7·00	12,000
Coleman County	37,132	4,649,194	5·00	8,112
Collin County	54,600	10,920,130	3·70	48,397
Collingsworth County	29,737	996,747	6·50	1,194
Comal County	63,000	2,211,008	7·20	8,000
Comanche County	54,153	4,183,306	6·50	18,500
Commerce, Hunt Co.	12,500	450,907	.....	('90) 810
Concho County	37,000	1,712,656	4·50	1,196
Cooke County	19,000	7,412,970	5·00	26,266
Cottle County	32,200	1,422,958	6·50	822
Crosby County	10,000	945,380	2·70	600
Deaf Smith County	17,000	777,644	5·50	300
Delta County	18,907	1,938,788	6·50	12,000
Dickens County	33,000	1,384,775	11·30	55[illegible]
Dimmit County	25,800	1,408,942	6·20	1,100
Donley County	24,000	1,709,102	5·20	2,050
Dublin, Erath Co.	18,000	735,004	.....	('90) 2,025
Duval County	44,383	2,084,777	6·00	('90) 7,598
Edwards County	38,768	1,601,259	6·50	2,400
Ellis County	211,000	14,206,720	5·50	37,500
Ennis, Ellis Co.	62,000	‡1,500,208	.....	8,000
Erath County	53,500	5,082,562	5·50	25,300
Falls County	31,530	8,019,080	5·20	('90) 20,760
Fisher County	16,700	1,544,823	7·50	2,500
Floyd County	14,000	953,480	6·50	1,200
Foard County	47,421	1,219,095	6·50	1,800
Ft. Bend County	107,555	5,702,640	5·50	13,000
Freestone County	30,000	2,845,695	5·10	18,000
Frio County	31,656	2,103,129	2·30	4,000
Gonzales, Gonzales County	15,500	879,9[illegible]2	....	('90) 1,641
Grayson County	25,500	17,282,768	4·30	70,000
Gregg County	34,495	1,565,630	7·70	9,500
Greenville, Hunt County	91,109	2,000,000	.....	9,000
Grimes County	24,248	3,704,871	5·00	25,000
Groesbeck, Limestone Co.	14,500	‡479,000	19·00	('90) 663
Guadalupe County	34,000	4,575,677	5·20	17,000
Hale County	16,124	893,250	8·50	1,200
Hall County	44,743	1,531,591	6·50	1,800
Hamilton County	30,500	3,433,217	6·00	12,000
Hardeman County	78,000	2,013,330	6·50	3,588
Hardin County	15,446	1,252,402	6·50	5,000
Hartley County	27,101	1,076,356	6·40	500
Haskell County	64,740	2,117,620	6·50	1,[illegible]00
Hays County	37,514	3,264,370	6·00	('90) 11,352
Hemphill County	12,000	1,073,088	6·50	1,000
Henderson County	27,383	2,523,365	6·50	16,000
Henrietta, Clay County	29,000	‡1,100,000	....	2,000
Hidalgo County	25,300	1,980,975	6·50	5,000
Hill County	159,000	10,5[illegible]0,870	5·00	34,500
Honey Grove, Fannin Co.	34,000	‡1,165,000	..... ('90)	1,828
Hood County	54,013	2,042,606	7·20	9,000
Hopkins County	86,318	4,573,195	6·20	('90) 20,372
Houston County	28,000	3,070,250	4·00	23,000
Howard County	19,209	1,[illegible]43,584	6·00	2,600
Huntsville, Walker County	21,095	717,703	.....	('90) 1,509
Jack County	36,000	2,895,747	6·20	10,400
Jackson County	57,825	2,923,471	7·40	5,500
Jefferson County	123,318	4,988,000	7·00	9,000
Johnson County	81,000	7,572,500	5·00	30,500
Karnes County	88,171	3,520,966	6·20	4,500
Kaufman County	32,000	7,882,272	5·20	23,000
Kent County	44,283	1,133,153	9·00	750
Kerr County	22,500	1,960,864	4·70	5,400
Kimble County	24,249	1,268,980	5·30	2,300
King County	37,004	973,785	8·20	173
Lampasas County	42,500	2,930,679	5·00	7,000
Laredo, Webb County	117,000	2,124,000	12·50	13,000
La Salle County	38,000	1,802,995	6·00	3,100
Lavaca County	110,500	5,406,743	5·40	25,000
Lee County	40,000	2,982,565	4·80	15,300
Leon County	41,112	2,041,810	6·00	16,600
Limestone County	73,255	6,931,160	4·50	27,000
Live Oak County	21,251	1,616,365	5·00	3,000
Llano County	85,336	2,806,405	5·80	8,500
Lubbock County	20,577	677,693	6·00	500
Lufkin, Angelina County	10,000	310,093	..... ('90)	529
Marion County	197,000	1,191,719	12·00	13,000
Martin County	22,000	624,969	5·00	700
Maverick County	14,500	2,271,477	4·50	5,000
McCulloch County	20,496	1,769,182	7·20	3,600

County—	Total Debt.	Tax Valuation.	County Tax Rate. per $1,000.	Population, 1895.
Medina County	$48,428	$2,845,626	$6·20	7,000
Menard County	22,100	1,154,925	5·00	2,500
Mills County	39,887	2,189,665	6·00	7,000
Mitchell County	90,958	1,977,050	8·50	2,500
Montague County	10,000	5,875,504	4·00	25,000
Montgomery County	38,815	2,833,060	6·20	15,000
Morris County	14,070	851,820	6·50	9,000
Navarro County	43,500	10,430,275	4·50	42,000
New Braunfels, Comal Co.	24,200	783,440	.....	('90)1,608
Nolan County	20,780	2,031,854	6·00	2,000
Oak Cliff, Dallas County	45,000	1,248,090	11·50	('95) 4,500
Oldham County	12,000	735,516	6·50	340
Orange County	54,063	1,846,329	8·50	5,500
Orange, Orange County	28,000	905,102	.....	('90)3,173
Palo Pinto County	37,311	3,282,305	4·00	9,500
Panola County	40,535	1,642,791	6·50	15,000
Parker County	32,712	6,092,875	4·50	25,000
Potter County	30,000	1,508,278	7·50	1,800
Presidio County	96,000	2,659,908	6·50	5,250
Rains County	15,936	1,203,890	6·50	6,500
Randall County	24,116	767,404	8·20	1,000
Reeves County	39,995	2,203,457	4·70	4,000
Robertson County	81,710	5,542,490	4·60	38,000
Rockdale, Milam Co.	32,000	‡805,490	.....	2,500
Rockwall County	26,445	2,057,470	5·80	8,000
San Augustine County	24,530	988,110	6·50	7,000
San Jacinto County	17,085	1,366,895	6·20	8,250
San Saba County	15,000	2,763,439	5·20	7,277
Scurry County	25,929	1,121,166	5·00	1,700
Seguin, Guadalupe County	22,000	774,060	.....	('90)1,716
Shackelford County	$64,009	$2,032,636	$6·50	3,000
Shelby County	38,317	2,075,350	7·00	15,500
Starr County	25,897	2,099,760	7·30	11,790
Stephens County	24,604	2,373,592	3·60	7,000
Sterling County	11,762	1,228,675	4·20	1,000
Stonewall County	42,240	1,371,971	8·70	1,144
Sutton County	36,879	1,696,511	5·20	1,600
Taylor County	48,000	4,398,586	4·30	9,000
Throckmorton County	39,765	1,674,349	6·50	1,700
Titus County	30,000	1,485,094	6·50	10,500
Tom Green County	49,000	3,779,527	5·00	7,100
Tyler County	38,670	1,683,434	6·50	13,200
Upshur County	38,264	1,678,642	6·50	15,000
Val Verde County	30,000	2,852,862	6·50	5,000
Victoria County	95,559	6,474,000	8·50	12,000
Walker County	42,796	2,205,300	6·00	14,500
Ward County	19,610	953,606	6·50	750
Webb County	23,132	3,302,860	6·00	16,295
Wharton County	85,575	4,814,380	6·50	10,000
Wheeler County	27,312	736,669	6·50	1,250
Wichita County	88,742	3,146,057	6·50	7,500
Wilson County	17,500	3,903,984	9·00	14,000
Wise County	115,000	5,721,773	5·50	28,000
Wood County	24,246	2,812,587	5·00	18,500
Young County	61,259	2,837,248	5·40	6,500
Zapata County	21,500	928,596	7·50	('90)3,562
Zavala County	11,460	1,333,659	5·00	1,050

‡ Valuations for 1897; others 1898.

GENERAL INDEX

TO

STATES, CITIES, COUNTIES AND TOWNS GIVEN IN SUPPLEMENT.

PAGE.

Abbeyville, S. C. 168
Aberdeen, S. D. 125
Abilene, Kans. 130
Abilene, Texas. 181
Abington, Mass. 18
Abington, Pa. 66
Ada, Ohio: and School Dist. 88
Ada County, Idaho 140
Adair County, Mo. 118
Adams, Mass. 18
Adams County, Ind. 90
Adams County, Miss. 173
Adams County, Neb. 126
Adams County, Ohio 78
Adams County, Pa. 74
Adams County, Wash. 151
Agawam, Mass. 18
Agency Township, Kans. 136
Aiken, S. C. 168
Akron, Ohio: and School Dist. 78
Alabama 171
Alameda, Cal. 146
Alameda County, Cal. 146
Albany, Ga. 168
Albany, Mo. 122
Albany, N. Y. 41
Albany County, N. Y. 41
Albany County, Wyo. 139
Albert Lea, Minn. 111
Albion, Me. 10
Albion, Mich. 102
Alessandro Irrigation District, Cal. 146
Alexander County, Ill. 95
Alexandria, Ind. 90
Alexandria, N. Y. 41
Alexandria, Va. 156
Allegany County, Md. 75
Alleghany County, Va. 157
Allegheny, Pa. 66
Allegheny County, Pa. 67
Allen County, Kan. 130
Allen County, Ky. 161
Allen County, Ind. 90
Allendale, N. J. 65
Allenhurst, N. J. 65
Allentown, Pa. 67
Alliance, Ohio 78
Alma Township, Kans. 136
Alpine County, Cal. 146
Alton Ill. 95
Alton, N. H. 13
Altoona, Pa.: and Sch. District 67
Alturas County, Idaho 140
Alvarado, Tex. 181
Ambler, Pa. 74
Amboy, Ill. 95
Americus, Ga. 168
Amesbury, Mass. 18
Amherst, Mass. 18
Amherst County, Va. 157
Amsterdam, N. Y. 41
Anaconda, Mont. 138
Anacortes, Wash. 151
Anderson, Ind. 90
Anderson, S. C. 167
Anderson County, Kan. 130
Anderson County, Tenn. 165
Anderson County, Tex. 181
Andes, N. Y. 41
Andover, Mass. 18
Andover, N. Y. 57
Angelica (Town & Vil'ge), N.Y. 57
Anglesea, N. J. 65
Annapolis, Md. 75
Ann Arbor, Mich. 102
Anne Arundel County, Md. 75
Anniston, Ala. 171
Anson, Me. 10
Ansonia, Conn. 34
Anthony City, Kan. 130
Anthony Township, Kan. 136
Antrim, N. H. 13
Antwerp, N. Y. 57
Apache County, Ariz. 145
Appleton, Wis. 107
Aransas County, Tex. 181
Arapahoe Co. Sch. Dists., Col. 141
Arcadia, N. Y. 57
Archer County, Tex. 181
Arcola Township, Ill. 101
Argentine, Kan. 130
Arizona Territory 145
Arkansas 175
Arkansas City, Kan. 130
Arlington, Mass. 18
Armstrong County, Pa. 74
Armstrong County, Tex. 181
Aroma, Ill. 95
Aroostook Co., Me. 8
Asbury Park, N. J., and School District 59
Asheville, N. C. 165
Ashland, Ky. 163
Ashland, N. H. 13
Ashland, Ohio 88
Ashland, Pa. 67
Ashland, Wis. 107
Ashland County, Ohio 78
Ashland County, Wis. 107
Ashtabula, Ohio 78
Asotin Co., Wash. 152
Astoria, Ore. 150
Atascosa County, Tex. 181
Atchafalaya Basin Levee District, La. 174
Atchison, Kan. 130
Atchison County, Kan. 130
Athens, Ga. 168
Athens, Ohio 78
Athens County, Ohio 78
Athol, Mass. 18
Atlanta, Ga. 169
Atlantic City, N. J. 59
Atlantic County, N. J. 59
Atlantic Highlands, N. J. 59
Attica, N. Y. 57
Attleborough, Mass. 18
Auburn, Me. 8
Auburn, N. Y. 41
Auglaize County, Ohio 78
Augusta, Ga. 169
Augusta, Me. 8
Aurora, Ill.: and School Dis. 95
Aurora, Mo. 122
Aurora, Neb. 126
Aurora Township, Ill. 101
Austin County, Texas 181
Austin, Minn. 111
Austin Township, Mo. 122
Austin, Tex. 177
Avalon, N. J. 65
Avalon, Pa. 74
Avon, Conn. 38
Avon, Mass. 18
Avondale, Ohio 78
Ayer, Mass. 18

Baker City, Ore. 150
Ballard, Wash. 152
Ballston Spa, N. Y. 57
Baltimore, Md. 75
Bamberg, S. C. 168
Bandera County, Tex. 181
Bangor, Me. 8
Bannock County, Idaho 140
Barnboo, Wis. 107
Barber County, Kan. 130
Barkhamsted, Conn. 38
Barnes County, N. D. 123
Barnesville, Ohio 78
Barnstead, N. H. 13
Barre, Vt. 14
Barrington, N.H. 13
Bartholomew County, Ind. 90
Barton Co., Kan. 136
Bartow, Fla. 170
Bastrop County, Tex. 181
Bates County, Mo. 122
Bath, Me. 9
Baton Rouge, La. 175
Battle Creek, Mich. 102
Bay City, Mich. 102
Bay County, Mich. 102
Bayfield County, Wis. 107
Baylor County, Tex. 181
Bayonne, N. J. 59
Beach Haven, N. J. 65
Beadle County, S. D. 125
Beardstown, Ill. 96
Beatrice, Neb. 126
Beaumont, Tex. 177
Beaver Falls, Pa. 67
Beaver County, Okla. 177
Beaver County, Pa. 74
Beaver Head County, Mont. 137
Becker County, Minn. 111
Bedford County, Pa. 74
Bedford City, Va. 157
Bee County, Tex. 181
Belfast, Me. 9
Belknap County, N. H. 11
Bell County, Tex. 177
Bellaire, Ohio 78
Bellefontaine, Ohio 78
Bellefonte, Pa. 67
Belle Plaine Township, Kan. 136
Belleville, Ill., and School Dist. 96
Belleville Township, Kan. 136
Belleville, N. J. 59
Bellevue, Ky. 161
Bellevue (Huron Co.), Ohio 88
Bellevue, Pa. 67
Bellevue, Sandusky Co., Ohio 88
Belmar, N. J. 65
Belmont, Mass. 18
Belmont County, Ohio 78
Beloit, Kan., & B'd of Education 136
Bement, Ill. 96
Bennington (Town) Vt. 14
Bennington, (Village) Vt. 14
Benson County, N. D. 124
Bent County, Col. 141
Benton County, Mo. 118
Benton, Me. 10
Bentonville, Ark. 176
Berea, Ohio 79
Bergen County, N. J. 59
Bergenfield, N. J. 65
Berkeley, Cal. 146
Berkeley County, W. Va. 160
Berkley, Va. 157
Berks County, Pa. 74
Berkshire County, Mass. 18
Berlin, Conn. 38
Berlin, N. H. 11
Bernalillo County, N. M. 144
Bernards, N. J. 59
Berwick, Me. 10
Bessemer, Ala. 171
Bethany, Mo. 122
Bethel, Conn. (Town.) 34
Bethel, Conn. (Borough) 34
Bethel, Me. 9
Bethlehem, N. H. 13
Bethlehem, Pa. 67
Beverly, Mass. 18
Bexar County, Tex. 177
Biddeford, Me. 9
Big Lake Special Drain D., Ill. 96
Big Rapids, Mich. 103
Billerica, Mass. 30
Billings, Mont. 138
Bingham County, Idaho 140
Binghamton, N. Y. 42
Birmingham, Ala. 171
Bismarck, N. D. 123
Blackford County, Ind. 90
Blackstone, Mass. 30
Blaine County, Okla. 177
Blair, Neb. 126
Blair County, Pa. 67
Blanchard Twp., Ohio 88
Blanchester, Ohio 88
Blanco County, Tex. 181
Bloomfield, Conn. 34
Bloomfield, N. J. 59
Bloomington, Ill., and School District 96
Bloomington, Mo. 118
Bloomsburg, Pa. 67
Blue, Mo. 118
Blue Earth, Minn. 111
Blue Island, Ill. 96
Blue Mound Township, Kan. 136
Bluefield, W. Va. 160
Blue Ridge Township, Ill. 101
Bluffton, Ohio 88
Boise, Idaho 140
Bolivar County, Miss. 173
Bolivar, Mo. 122
Bon Homme County, S. D. 125
Boone County, Ind. 94
Boone County, Neb. 126
Boone School Dist., Iowa 115
Boonville, Mo. 122
Boothbay Harbor, Me. 10
Borden County, Tex. 181
Bordentown (City & Twp), N.J. 65
Boscawen, N. H. 13
Bosque County, Tex. 181
Bossier Levee District, La. 175
Boston, Mass. 18
Botetourt County, Va. 157
Bottineau County, N. D. 124
Boulder, Col. 141
Boulder County, Col. 141
Bound Brook, N. J. 65
Bourbon County, Kan. 130
Bourbon Township, Ill. 101
Bourne, Mass. 30
Bowdoinham, Me. 10
Bowdre Township, Ill. 101
Bowie County, Tex. 181
Bowling Green, Ohio 79
Boyd County, Ky. 163
Boyd County, Neb. 126
Bozeman, Mont. 137
Braddock, Pa. 67
Bradford, Mass. 19
Bradford, N. Y. 57
Bradford, Pa. 67
Bradford County, Pa. 67
Bradley Beach, N. J. 65
Brainerd, Minn., and Sch. Dist. 111
Braintree, Mass. 19
Branford, Conn. (Town) 38
Branford, Conn. (Borough) 38
Brattleboro, Vt. 14
Braxton County, W. Va. 160
Brazil, Ind. 90
Brazoria County, Tex. 177
Brazos County, Texas 181
Bremen, Me. 10
Brewer, Me. 10
Brewton, Ala. 172
Bridgeport, Conn. 34
Bridgeport, Ohio 88
Bridgeton, Me. 10
Bridgton, N. J. 59
Bridgewater, N. J. 65
Brigantine, N. J. 65
Brimfield, Ill. 96
Bristol, Conn. 34
Bristol, R. I. 31
Bristol, Tenn. 163
Bristol, Va. 157
Bristol County, Mass. 20

Broadwater County, Mont.....138
Brockton, Mass.....20
Brooke County, W. Va.....160
Brookfield, Mo.....122
Brookline, Mass.....20
Brooklyn, Conn.....34
Brooklyn, N. Y.—see N. Y. City.
Brooklyn, Ohio.....79
Brookville, Ind.....94
Broome County, N. Y.....42
Brown County, Kan.....130
Brown County, Tex.....181
Brown County, Wis.....107
Bruce Township, Ill.....101
Brunswick, Ga.....169
Brunswick, Me.....9
Brunswick, Mo.....122
Bryan, Ohio.....88
Bryan, Texas.....181
Buchanan County, Mo.....118
Bucks County, Pa.....74
Bucksport, Me.....9
Bucyrus, Ohio.....79
Buffalo, Mo.....118
Buffalo, N. Y.....42
Buffalo County, Neb.....127
Buffalo, Wyo.....139
Buncombe County, N. C.....166
Buras Levee District, La.....175
Burleigh County, N. D.....123
Burleson County, Tex.....181
Burlington, Iowa, and Sch. Dist.115
Burlington, N. J.....59
Burlington, Vt.....14
Burlington County, N. J.....60
Burlington Union Sch. D., Wis.107
Burnet County, Tex.....181
Burrillville, R. I.....31
Burrton Township, Kan.....136
Burt County, Neb.....127
Bushnell Township, Ill.....101
Butler County, Mo.....118
Butler County, Neb.....127
Butler County, Ohio.....79
Butler County, Pa.....74
Butte, Mont., and School Dist.137
Butte County, Cal.....146
Butte County, S. D.....126

Cache County, Utah.....143
Caddo Levee District, La.....175
Cairo, Ill.....96
Calahan County, Texas.....181
Calais, Me.....9
Caldwell County, Ky.....163
Caldwell County, Mo.....122
Caldwell County, Tex.....177
Caldwell Township, Kan.....136
Calhoun County, Ala.....172
Calhoun County, Tex.....181
California.....146
Callaway County, Mo.....119
Calumet, Mo.....119
Calvert, Tex.....181
Cambria County, Pa.....74
Cambridge, Mass.....20
Cambridge, Ohio.....79
Cambridge S. D., Ohio.....88
Camden, Me.....9
Camden, N. J.....60
Camden, S. C.....168
Camden County, N. J.....65
Cameron County, Pa.....74
Cameron County, Tex.....181
Cameron, Mo.....122
Campbell County, S. D.....126
Campbell County, Va.....157
Camp Branch, Mo.....119
Campton, N. H.....13
Canaan, Conn.....38
Canadian County, Okla.....177
Canal Dover, Ohio: & Sch. Dist. 88
Canandaigua, N. Y.....57
Cane Creek Township, S. C.....168
Cannelton, Ind.....94
Canon City, Col.....141
Canterbury, N. H.....13
Canton, Conn.....34
Canton, Me.....10
Canton, Mass.....21
Canton, Mo.....123
Canton, Ohio: and Sch. Dist.....79
Canton, N. Y.....42
Canton (Town), N. Y.....57
Canton Union S. D., Ill.....96
Canyon County, Idaho.....140
Capital Township, Ill.....101
Cape Girardeau (City) Mo.....119
Cape Girardeau (Town'p) Mo.....119
Cape Girardeau S. D., Mo.....119
Cape May, N. J.....60
Cape May County, N. J.....65
Carbon County, Mont.....138
Carbon County, Pa.....74
Carbon County, Wy.....139
Carey, Ohio.....88
Caribou, Me.....10
Carlisle, Pa.....67
Carlisle School District, Pa.....74
Carlstadt, N. J.....65
Carnegie, Pa.....68
Carroll County, Ind.....94
Carroll County, Ky.....163
Carrollton, Ohio.....88
Carter County, Tenn.....165
Cartersville, Ga.....170
Carthage, Mo.....119
Cascade County, Mont.....137
Cass County, Ind.....94
Cass County, Iowa.....115
Cass County, Mo.....119
Cass County, Neb.....127
Cass County, N. D.....123
Catasauqua, Pa.....74
Catawba Township, S. C.....168
Catskill, N. Y.....42
Cattaraugus County, N. Y.....43
Cattaraugus, N. Y.....57
Cavalier County, N. D.....124
Casenovia, N. Y.....43
Cecil County, Md.....76
Cedar Rapids, Ia.: and Sch. Dist.115
Celina, Ohio.....79
Center Towns'p, Ness Co., Kan 136
Center Towns'p, Norton Co., Ka.136
Center Towns'p, Pratt Co., Kan.136
Center Towns'p, Wilson Co. Ka.136
Central City, Neb.....127
Central Falls, R. I.....31
Centre Towns'p, Jewell Co. Kan.136
Centre Co., Pa.....74
Chaffee Co., Col., and Sch. Dist.141
Chagrin Falls, Ohio.....88
Chamberlain, S. D.....125
Chambersburg, Pa.....68
Champaign, Ill.....96
Champaign Township, Ill.....101
Champlain, N. Y.....57
Chanute, Kan.....130
Chariton, Mo.....119
Charles City, Iowa.....115
Charleston, Ill.....96
Charleston, S. C.....167
Charleston, W. Va.....160
Charlotte, N. C.....166
Charlotte, N. Y.....43
Charlottesville, Va.....157
Chase County, Kan.....136
Chatham, Conn.....34
Chatham County, Ga.....169
Chatham, Mass.....30
Chatham, N. J.....65
Chattanooga, Tenn.....164
Chautauqua County, Kan.....130
Chautauqua, N. Y.....57
Cheboygan, Mich.....103
Chehalis County, Wash.....152
Chelsea, Mass.....21
Cherokee County, Iowa.....115
Cherokee County, N. C.....166
Cherokee County, Tex.....181
Cherokee Twp. No. 1, S. C.....168
Cherry Creek, N. Y.....57
Cherry Twp. and Cherryvale, Kan.....136
Cherry Valley (V. & T.) N.Y.....57
Cheshire, Conn.....38
Cheshire County, N. H.....13
Chester, N. J.....65
Chester, N. Y.....43
Chester, Pa.....68
Chester County, Pa.....68
Chester County, S. C.....168
Chester, S. C.....168
Chetopa, Kan.....131
Cheyenne, Wy.....139
Chicago, Ill.....96
Chicago San. Dis. (See Chic.).....97
Chicago Junction, Ohio.....79
Chicopee, Mass.....21
Chicot County, Ark.....176
Childress County, Tex.....181
Chillicothe, Mo.....119
Chillicothe, Ohio.....79
Chippewa County, Mich.....103
Chippewa County, Wis.....107
Choteau County, Mont.....137
Christian County, Ky.....161
Cicero, Ind.....94
Cimarron, Kan.....136
Cincinnati, Ohio.....79
Cincinnati S. D., Ohio.....88
Cincinnatus, N. Y.....57
Circleville, Ohio.....80
Clackamas County, Ore.....150
Clallam County, Wash.....152
Claremont, N. H.....11
Clarion County, Pa.....74
Clark County, Ill.....97
Clark County, Ind.....90
Clark County, Kan.....131
Clark County, Ky.....161
Clark County, Mo.....119
Clarke County, Va.....157
Clarke County, Wash.....152
Clarksville, Mo.....123
Clarksville, Tenn.....164
Clay Centre, Kan.....131
Clay County, Ind.....90
Clay County, Kan.....131
Clay County, Minn.....111
Clay County, Tex.....181
Clearfield County, Pa.....74
Clermont County, Ohio.....80
Cleveland County, N. C.....166
Cleveland County, Okla.....176
Cleveland & Sch. Dist., Ohio.....80
Cliffside, N. J.....65
Clifton Heights, Pa.....74
Clifton Springs, N. Y.....57
Clifton, Ohio.....80
Clinton, Conn.....38
Clinton, Iowa: and Sch. Dist.....115
Clinton, Mass.....21
Clinton, Mo.....123
Clinton, S. C.....168
Clinton County, Ill.....101
Clinton County, Mo.....119
Clinton County, N. Y.....57
Clinton County, Pa.....68
Clinton (Twp.), Essex Co. N. J. 65
Cloud County, Kan.....131
Clyde, Kans.....136
Clyde, Ohio.....80
Coahoma Co., Miss.....173
Coal Creek, Ind.....94
Coatesville, Pa.....68
Cobleskill, N. Y.....43
Cochise County, Ariz.....145
Coconino County, Ariz.....145
Codington County, S. D.....126
Coffey County, Kan.....131
Coffeyville, Kan.....131
Cohasset, Mass.....30
Cohoes, N. Y.....43
Colbert County, Ala.....172
Colchester, Conn.....35
Coldwater, Mich.....103
Coldwater Township, Kan.....136
Coldwater Township, Mo.....123
Cole County, Mo.....119
Coleman County, Tex.....181
Colfax County, N. M.....144
Colfax, Wash.....152
College Point, N. Y.—See N. Y. C.
Collin County, Texas.....181
Collingsworth County, Tex.....181
Colorado.....141
Colorado County, Tex.....177
Colorado Springs, Col.....141
Colorado Spgs., Col., Sch. Dist.141
Colton, Cal.....146
Columbia County, N. Y.....43
Columbia County, Pa.....74
Columbia County, Wash.....152
Columbia, Mo.....123
Columbia, Pa.....68
Columbia, S. C.....167
Columbia, Tenn.....165
Columbiana, Ohio.....88
Columbiana County, Ohio.....88
Columbus, Ga.....169
Columbus, Ind.....90
Columbus, Miss.....173
Columbus, Neb.....127
Columbus, N. Y.....57
Columbus, Ohio, and Sch. Dis. 80
Comal County, Tex.....181
Comanche County, Kan.....131
Comanche County, Tex.....181
Commerce, Tex.....181
Concho County, Tex.....181
Concord, N. H.....11
Concord, Mass.....21
Concordia, Kan.....131
Concord Township, Ill.....101
Conejos County, Col.....141
Conneaut, Ohio.....88
Connecticut.....33
Connersville, Ind.....94
Conshohocken, Pa.....68
Converse County, Wyoming.....139
Conway Township, Kan.....136
Conway, N. H.....13
Conway Township, S. C.....168
Cook County, Ill.....97
Cooke County, Tex.....181
Coolidge, Kan.....136
Coös County, N. H.....13
Coraopolis, Pa.....74
Corning, N. Y.....43
Corondo School District, San Diego County, Cal.....148
Corpus Christi, Texas.....178
Corry, Pa.....68
Corsicana, Tex.....178
Cortlandville, N. Y.....43
Corvallis, Oreg.....150
Coryell Co., Texas.....178
Coshocton, Ohio.....81
Cottage City, Mass.....30
Cottle County, Tex.....181
Council Bluffs, Iowa.....115
Council Bluffs Sch. Dist., Iowa.116
Council Gr., (City & Twp.) Kan.136
Coventry, Conn.....38
Covert, N. Y.....57
Covington, Ky.....161
Covington, N. Y.....57
Cowley County, Kan.....131
Cowlitz Co., Wash.....152
Crafton, Pa.....74
Cranberry Twp., Ohio.....88
Crane, Ohio.....88
Cranford, N. J.....65
Cranston, R. I.....31
Craven County, N. C.....166
Crawford County, Ill.....97
Crawford County, Ind.....94
Crawford County, Pa.....68
Crawford Township, Kan.....136
Crawfordsville, Ind.....90
Crestline, Ohio.....81
Creston, Iowa.....116
Cromwell, Conn.....38
Crook County, Wyo.....139
Crookston, Minn.....111
Crosby County, Tex.....181
Crown Point, Ind.....94
Crow Wing County, Minn.....111
Cuivre, Mo.....119
Cumberland, Me.....10
Cumberland County, N. J.....65
Cumberland County, N. C.....166
Cumberland County, Pa.....74
Cumberland, Md.....76
Cumberland, R. I.....31
Cuming County, Neb.....127
Custer County, Mont.....137
Custer County, S. D.....125
Custer County, Idaho.....140
Custer County, Okla.....177
Cuyahoga County, Ohio.....81
Cuyler, N. Y.....57

Dade County, Mo.....119
Dakota County, Neb.....127
Dallas County, Ala.....172
Dallas County, Mo.....119
Dallas County, Texas.....178
Dallas, Texas.....178
Dalton Fire Dist., Mass.....21
Dalton, N. H.....13
Damariscotta, Me.....10
Danbury, Conn.....35
Danvers, Mass.....21
Danville, Ill.....97
Danville, Ind.....94
Danville, Ky.....161
Danville, Pa.....68
Danville, Va.....157
Darien, Conn.....38
Darke County, Ohio.....81
Dauphin County, Pa.....68
Davenport, Iowa.....116
Davidson County, Tenn.....165
Daviess County, Ind.....90
Davison County, S. D.....125
Dawson County, Mont.....137
Day County, S. D.....126
Dayton, Ky.....161
Dayton, Ohio: and School Dist. 81
Deaf Smith County, Tex.....181
Dearborn County, Ind.....90
Decatur, Ala.....172
Decatur, Ill.....97
Decatur, Ind.....90
Decatur County, Kan.....136
Decatur County, Ind.....90
Deckertown, N. J.....65
Dedham, Mass.....21
Deerfield, Mass.....30
Deering, Me.....9
Deer Lodge County, Mont.....137
Deer Park School Dist., N. Y.....57
Defiance, Ohio.....81
Defiance County, Ohio.....88
De Kalb, Ill.....101
Dekalb County, Ind.....94
Delavan Township, Ill.....101
Delaware.....74
Delaware Township, Kan.....136
Delaware, Ohio.....88
Delaware, County, Ind.....90
Delaware County, Pa.....68
Delford, N. J.....65
Delhi, N. Y.....43
Delphi, Ind.....90
Delphos, Ohio.....88
Delray, Mich.....103
Delta, Col.....141
Delta County, Tex.....181
Denison, Texas.....178
Dennison, Ohio.....88
Dent Co., Mo.....123
Denton County.....178
Denver, Col.....141
De Pere, Wis.....110
Depew, N. Y.....43
Derby, Conn.....35
Derry, N. H.....13
De Ruyter, N. Y.....57
Des Moines, Iowa.....116
Detroit, Mich.....103
Devil's Lake, N. D.....124
De Witt County, Texas.....178
Dexter, Mo.....123
Dickens County, Tex.....181
Dickinson County, Mich.....103
Dickinson County, Kan.....131
Dimmit County, Tex.....181
District of Columbia.....76
Dixfield, Me.....10
Dixon, Ill.....97
Dodge City, Kan.....131
Dodge County, Neb.....127
Dolan Township, Mo.....123
Dona Ana County, N. M.....144
Doniphan County, Kan.....131
Donley County, Tex.....181
Door County, Wis.....107
Dorchester, N. H.....13
Dorchester County, S. C.....168
Douglas, Ill.....97
Douglas County, Kan.....131
Douglas County, Neb.....127
Douglass County, So. Dakota.126
Douglas Co., Wash.....152
Douglas, Mass.....30
Dover, Del.....74
Dover, N. H.....12
Dracut, Mass.....30
Drummer (Township), Ill.....97
Dublin, N. H.....13
Dublin, Ga.....170
Dublin, Tex.....181
Du Bois, Pa.....68
Dubuque, Iowa.....116
Dubuque County, Iowa.....116
Duluth, Minn: and School Dist.111
Dunkirk, Ind.....90
Dunkirk, N. Y.....43
Dunklin County, S. C.....168
Dunn County, Wis.....110
Duquesne, Pa.....74
Durango, Col.....142
Durham, N. C.....166
Durham County, N.C.....166
Duval County, Fla.....170
Duval County, Tex.....181
Duxbury, Mass.....21

Eagle County, Col.....142
East Cleveland, O., & Sc. Dis. 88
Eastford, Conn.....38
East Haddam, Conn.....35
Easthampton, Mass.....21
East Hartford, Conn.....35
Eastland County, Tex.....178
East Las Vegas, N. M.....144
East Lincoln, Ill.....97
East Livermore, Me.....10
East Liverpool, O., & Sch. Dist. 81
East Lyme, Conn.....38
East Newark, N. J.....65
East Oakland, Ill.....97
Easton, Conn.....38
Easton, Pa.....68
East Orange, N. J.....60
East Palestine, Ohio.....88
Eastport, Me.....10
East Providence Fire Dis., R.I. 31
East Providence, R. I.....31
East Rutherford, N. J.....65
East St. Louis, Ill., & Sch. Dist.....97
East Windsor, Conn.....38
Eaton, N. Y.....57
Eaton, Ohio.....81
Eau Claire, Wis.....107
Eau Claire County, Wis.....110
Eddy County, N. D.....124
Eden, Me.....10
Edgewood, Pa.....74
Edmunds County, S. D.....126
Edwards County, Kan.....131
Edwards County, Texas.....181
Elbert County, Ga.....170
El Dorado County, Cal.....147
Eldorado, Kan.....136
El Dorado Township, Kans.....136
Elgin, Ill., & Sch. Dist.....97
Elizabeth, N. J.....60
Elizabeth, Pa.....74
Elk County, Pa.....74

Elkhart, Ind. 90
Elkhart County, Ind. 91
Elk Township, Kans. 136
Ellenville, N. Y. 57
Ellington, Conn. 34
Ellis County, Kan. 136
Ellis County, Texas 181
Ellsworth, Kan. 131
Ellsworth, Me. 9
Elmira, N. Y. 43
Elmira Heights, N. Y. 57
Elmwood, Ill. 97
El Paso, Texas 178
El Paso County, Texas 178
El Reno, Okla.: and Sch. Dist. 177
Elsinore, Cal. 147
Elwood, Ind. 91
Elwood Township, Ill. 101
Elyria City, Ohio, and School District 81
Embarras Township, Ill. 101
Embden, Me. 10
Emmet County, Iowa 116
Emmons County, N. D. 123
Empire Township, Kan. 136
Emporia City, Kan. 131
Enfield, Conn. 35
Enfield, N. Y. 57
Englewood, N. J. 65
Ennis, Tex. 181
Epping, N. H. 13
Erath County, Texas 181
Erie County, N. Y. 43
Erie County, Ohio 88
Erie County, Pa. 74
Erie Township, Kan. 136
Erie, Pa., and School District. 68
Erin, N. Y. 57
Escanaba, Mich. 103
Essex, Conn. 35
Essex County, N. J. 60
Essex Township, Ill. 101
Estabrook Spec. Drain Dist., Ill. 101
Etowah County, Ala. 172
Eufaula, Ala. 172
Eureka Township, Kan. 136
Evans Township, Ill. 101
Evanston, Ill., and Sch. Dist. 97
Evanston, Ohio 82
Evanston, Wyo. 139
Evansville, Ind. 91
Everett, Mass. 21
Everett Township, Mo. 123
Everett, Wash. 152
Ewing, N. J. 65
Exeter, N. H. 12

Fairbury, Neb. 127
Fairfield, Conn. 35
Fairfield County, Conn. 35
Fairfield, Me. 10
Fairhaven, Mass. 21
Fair Haven, Vt. 15
Fair Haven, Wash. 152
Fairmont, Minn. 111
Fairmount, Ind. 94
Fall River County, S. D. 126
Fall River, Mass. 21
Falls County, Texas 181
Falls City, Neb. 127
Fannin County, Texas 178
Fargo, N. D. 123
Faribault, Minn. 112
Farmington, Conn. 38
Farmington, Me. 10
Farmington, N. H. 12
Far Rockaway, N. Y.—see N. Y. C.
Fayette County, Ind. 94
Fayette County, Ohio 82
Fayette County, Pa. 69
Fayette County, Texas 178
Fayetteville, N. C. 166
Fergus County, Mont. 138
Fergus Falls, Minn. 112
Fernandina, Fla. 170
Fern Bank, Ohio 88
Fifth Louisiana Lev. Dist., La. 175
Findlay, Ohio 82
Findlay School District, Ohio 88
Finney County, Kan. 136
Fisher County, Texas 181
Fitchburg, Mass. 22
Fitzgerald, Ga. 170
Flatbush, N. Y.—see N. Y. City.
Flathead County, Mont. 137
Flatlands, N. Y.—see N. Y. City.
Florence, Ala. 172
Florence, S. C. 168
Florence County, S. C. 168
Florida 170
Floyd County, Ga. 169
Floyd County, Ind. 91
Floyd County, Texas 181
Flushing, N. Y., and Sch. Dists.—see New York City.
Foard County, Texas 181
Fond du Lac, Wis. 107
Ford County, Ill. 98
Ford County, Kan. 131
Forest County, Pa. 74
Forsythe County, N. C. 166
Fort Bend County, Texas 181
Fort Benton, Mont. 138
Fort Collins, Col. 142
Fort Dodge, Iowa 116
Fort Madison, Iowa 116
Fort Scott, Kan. 132
Fort Wayne, Ind. 91
Fort Worth, Tex. 179
Foster County, N. D. 124
Fostoria, Ohio 82
Fountain County, Ind. 94
Foxborough, Mass. 22
Framingham, Mass. 22
Frankfort, Ind. 91
Frankfort, Ky. 161
Frankfort, N. Y. 57
Franklin, Ky. 163
Franklin, La. 175
Franklin, N. H. 12
Franklin, N. J. 60
Franklin, Ohio 82
Franklin, Pa. 74
Franklin County, Ill. 98
Franklin County, Kan. 132
Franklin County, Ky. 162
Franklin County, Mass. 22
Franklin County, Mo. 119
Franklin County, Ohio 82
Franklin County, Pa. 74
Franklin County, Va. 157
Franklin Township, Kan. 136
Franklinville, N. Y. 57
Frederick, Md. 76
Fredericksburg, Va. 157
Fredonia, N. Y. 44
Freehold, N. J. 60
Freehold Township, N. J. 65
Freeport, Ill. 98
Freestone County, Tex. 181
Frelinghuysen, N. J. 65
Fremont, Neb. 127
Fremont, Ohio 82
Fremont County, Idaho 140
Freeport, N. Y. 57
Fresno, Cal. 147
Fresno County, Cal. 147
Frio County, Tex. 181
Frostburg, Md. 76
Fryeburg, Me. 10
Fulton County, Ind. 91
Fulton County, Pa. 74
Fulton, Mo. 123

Gadsden, Ala. 173
Gaffney, S. C. 168
Gainesville, Ga. 169
Gainesville, N. Y. 57
Gainesville, Texas 179
Galena, Ill. 98
Galesburg, Ill. 98
Galion, Ohio 82
Gallatin County, Ill. 98
Gallatin County, Mont. 137
Gallia County, Ohio 82
Gallatin, Mo. 119
Gallipolis, Ohio 82
Galveston, Texas 179
Galveston County, Texas 179
Ganeer Township, Ill. 101
Garden City, Kan. 132
Gardiner, Me. 10
Gardner, Mass. 22
Garfield County, Col. 142
Garfield County, Oklahoma 176
Garfield County, Wash. 152
Garnet, Kan. 136
Garrard County, Ky. 163
Geary County, Kan. 132
Geneseo, N. Y. 44
Geneva (City & Town), N. Y. 57
Geneva School Dist., N. Y. 57
Georgetown, Me. 10
Georgetown, S. C. 168
Georgia 168
German Flatts, N. Y. 57
Germantown, Ohio 88
Gibsonburg, Ohio 88
Gibson City, Ill. 98
Gilbertsville, N. Y. 57
Gills Creek Township, S. C. 168
Girard, Kansas 136
Glassboro, N. J. 65
Glastonbury, Conn. 35
Glenn County, Cal. 147
Glens Falls, N. Y.: and Sch. D't 44
Glen Ridge, N. J. 60
Glenville, Ohio.: and Sch. Dist. 82
Gloucester, Mass. 22
Gloucester City, N. J. 60
Gloucester County, N. J. 60
Gloversville, N. Y. 44
Goffstown, N. H. 13
Gogebic County, Mich. 103
Goldfield, Col. 142
Goliad County, Texas 179
Gonzales, Tex. 181
Gonzales County, Texas 179
Goodland, Kan. 136
Goose Creek Township, Ill. 101
Gorham, N. H. 13
Goshen, Ind. 91
Gouverneur, N. Y. 44
Gowanda, N. Y. 57
Grafton County, N. H. 13
Grafton, Mass. 22
Grafton, N. D. 124
Grafton, W. Va. 160
Graham County, Ariz. 145
Graham County, Kan. 132
Grand Forks, N. D. 123
Grand Forks County, N. D. 124
Grand Haven, Mich. 103
Grand Island, Neb. 127
Grand Junction, Col. 142
Grand Rapids, Mich. 103
Grand River, Mo. 119
Grand Traverse Co., Mich. 103
Grant City, Mo. 123
Grant County, Ind. 91
Grant County, Kan. 132
Grant County, Ky. 162
Grant County, N. M. 144
Grant County, S. D. 125
Grant Twp., Neosho Co., Kan. 136
Grant Twp., Reno Co., Kan. 136
Gravesend, N. Y.; see N. Y. City.
Gray County, Kan. 132
Grayson County, Ky. 163
Grayson County, Texas 181
Great Barrington, Mass. 30
Great Bend City, Kan. 136
Great Bend Township, Kan. 136
Great Falls, Mont.: and S. D. 137
Greely, Col. 142
Greeley County, Kan. 136
Green Bay, Wis. 107
Greenburg, N. Y. 57
Greenbush, N. Y. 44
Green County, Ky. 162
Greene County, Ind. 91
Greene County, N. Y. 44
Greene County, Mo. 119
Greene County, Pa. 74
Greene, N. Y. 44
Greeneville, Tenn. 165
Greenfield, Ind. 91
Greenfield, Mass. 22
Greenfield, Ohio 82
Greenleaf, Kans. 136
Green Riv. Spec. Dr'n Dist., Ill. 98
Greensboro, N. C. 166
Greensburg, Kan. 136
Greensburg, Pa. 74
Greenville County, S. C. 167
Greenville, Miss. 173
Greenville, Ohio 82
Greenville, S. C. 167
Greenville, Texas 181
Greenwich, Conn. 35
Greenwood County, Kan. 132
Greenwood, S. C. 167
Gregg County, Tex. 181
Grenada, Miss. 173
Griffin, Ga. 169
Griggs County, N. D. 123
Grimes County, Texas 181
Griswold, Conn. 38
Groesbeck, Texas 181
Groesdale, Ill. 98
Groton, Conn. 35
Groton (Town & Village), N.Y. 57
Grundy County, Mo. 119
Guadalupe County, Texas 181
Guernsey County, Ohio 88
Guilford, N. Y. 57
Guilford Township, Kan. 136
Gunnison County, Col. 142
Guthrie, Oklahoma 176
Guttenberg, N. J. 60

Hackensack, N. J. 60
Hackettstown, N. J. 61
Hadley, Mass. 22
Hagerstown, Md. 76
Hale County, Tex. 181
Halifax County, Va. 157
Hall County, Neb. 127
Hall County, Tex. 181
Hallowell, Me. 9
Hamblen County, Tenn. 165
Hamburg, Ia. 116
Hamden, Conn. 38
Hamden, N. Y. 44
Hamilton County, Ill. 101
Hamilton County, Ind. 91
Hamilton County, Kans. 132
Hamilton County, Neb. 127
Hamilton County, N. Y. 57
Hamilton County, Ohio 82
Hamilton County, Tenn. 164
Hamilton County, Tex. 181
Hamilton, Mass. 30
Hamilton Township, N. J. 65
Hamilton, Ohio, and Sch. Dist. 82
Hammond, Ind. 91
Hammonton, N. J. 65
Hampden County, Mass. 23
Hampshire County, Mass. 30
Hampton School Dist., Iowa 116
Hancock County, Ill. 98
Hancock County, Ind. 94
Hancock County, Ohio 83
Hancock, N. Y. 44
Hanford, Cal. 147
Hannibal, Mo. 119
Hanover, N. H. 13
Hanson County, S. D. 126
Hardeman County, Tex. 181
Hardin County, Texas 181
Hardin County, Ohio 83
Hardwick, Mass. 30
Harper City, Kans. 132
Harper County, Kans. 132
Harriman, Tenn. 164
Harrisburg, Pa., and Sch. Dist. 69
Harris County, Texas 179
Harrison County, Ind. 91
Harrison County, Ky. 162
Harrison County, Texas 179
Harrison, N. J. 61
Harrisonburg, Va. 157
Harrisonville, Mo. 123
Harrisville, N. H. 13
Hartford, Conn., and Sch. Dist's 35
Hartland, Conn. 38
Hartland, Me. 10
Hartley County, Tex. 181
Hartwell, O.: and Sch. Dist. 88
Hasbrouck Heights, N. J. 65
Haskell County, Kans. 132
Haskell County, Tex. 181
Hastings, Minn. 112
Hastings, N. Y. 57
Hastings, Neb. 127
Hatfield, Mass. 30
Haven Township, Kan. 136
Haverhill, Mass. 23
Haverhill, N. H. 13
Hays County, Texas 181
Haywood County, Tenn. 164
Hebron, Conn. 38
Hebron, Neb. 128
Helena, Ark. 176
Helena, Mont. 137
Helena Sch Dist. No. 1, Mont. 138
Hemphill County, Tex. 181
Hempstead, N.Y. 44
Hempstead School Dists., N. Y. 57
Henderson County, N. C. 166
Henderson County, Tex. 181
Henderson, Ky 162
Hendricks County, Ind. 94
Hennepin County, Minn. 112
Henniker, N. H. 13
Henrietta, Tex. 181
Henry County, Mo. 120
Henry County, Ohio 83
Henry County, Tenn. 165
Heppner, Ore. 150
Herington, Kan 136
Herkimer, N. Y. 44
Herkimer County & Town, N. Y. 57
Hiawatha, Kan 136
Hidalgo County, Tex. 181
Higginsville, Mo. 120
Highlands, Col. 142
Highland County, Ohio 83
Highland Park, Mich. 103
Hightstown, N. J. 65
Hill County, Tex. 181
Hillsboro, Tex. 179
Hillsborough, N. H. 13
Hillsborough County, N. H. 12
Hillsboro B'dge Fire Prect. N.H. 12
Hillsboro, O.: and Sch. Dist. 88
Hillsdale, Mich. 103
Hinds County, Miss. 173
Hingham, Mass 30
Hinsdale County, Colo. 142
Hinsdale, Mass. 30
Hoboken, N. J. 61
Hodgeman County, Kans. 132
Holbrook, Mass. 23
Holden, Me. 123
Holland, Mich. 104
Hollidaysburg, Pa. 69
Hollis, Me. 10
Hollis, N. H. 13
Hollister, Cal. 147
Holliston, Mass. 23
Holly Beach, N. J. 65
Holyoke, Mass. 23
Homestead, Pa. 69
Honey Grove, Tex 181
Hood County, Tex. 181
Hoosick, N. Y. 57
Hoosick Falls, N. Y. 44
Hopkins County, Tex. 181
Hopkinton, Mass. 23
Hopkinsville, Ky. 162
Hornellsville, N. Y. 44
Horseheads, N. Y. 57
Houlton, Me. 9
Hounsfield, N. Y. 57
Houston County, Tex. 181
Houston, Texas 179
Howard County, Ind. 91
Howard County, Mo. 120
Howard County, Neb. 128
Howard County, Tex 181
Hudson, Mass. 23
Hudson, Mich. 104
Hudson, N. Y. 44
Hudson City, Wis. 107
Hudson County, N. J. 61
Hughes County, S. D. 126
Hull, Mass. 30
Humboldt County, Cal. 147
Humboldt County, Nev. 155
Humboldt, Kan. 136
Hunter, N. Y. 57
Huntington, Conn. 35
Huntington, Ind. 91
Huntingdon, Pa. 69
Huntington, W. Va. 160
Huntington County, Ind. 91
Huntingdon County, Pa. 69
Huntsville, Ala. 172
Huntsville, Tex. 181
Hutchinson, Kans. 132
Hyde County, S. D. 126
Hyde Park, Mass. 23

Idaho 139
Idaho County, Idaho 140
Ilion, N. Y. 45
Illinois 94
Illinois, Township, Kan. 136
Independence (C'y & Twp), Kan. 132
Independence, Mo. 123
Independence Sch. Dist, Mo. 120
Indiana 89
Indiana County, Pa. 69
Indianapolis, Ind. & Sch. Dist. 91
Inyo County, Cal. 147
Iola City, Kan. 136
Iola Township, Kan. 136
Iowa 114
Iowa City, Iowa 116
Iowa County, Wis. 110
Ipswich, Mass. 23
Iron County, Wis. 107
Iron Mountain, Mich. 104
Ironton, Ohio 83
Ironton School District, Ohio 88
Irvington, N. J. 65
Irvington, N. Y. 57
Ishpeming, Mich. 104
Island County, Wash. 152
Islip School Dist. No. 1, N. Y. 57
Ithaca, N. Y. 45
Ithaca School District, N. Y. 57

Jack County, Tex. 181
Jackson, Mich. 104
Jackson, Miss. 173
Jackson, Tenn. 164
Jackson County, Ind. 92
Jackson County, Kan 132
Jackson County, Mo. 120
Jackson Co., Ohio 88
Jackson County, Ore. 150
Jackson County, Tex. 181
Jackson (Township), Ohio 88
Jacksonville, Fla. 171
Jacksonville, Ill. 98
Jamaica, N.Y.; see N. Y. City.
Jamestown, N. Y. 45
Jamestown, N. D. 124
Janesville, Wis 108
Jasper County, Ill. 98
Jasper County, Ind. 94
Jay County, Ind. 92
Jeddo Township, Mo. 123
Jefferson City, Mo.: & Sch. Dist. 120
Jefferson County, Ala. 172
Jefferson County, Ark. 176
Jefferson County, Col. 142
Jefferson County, Fla. 171
Jefferson County, Ill. 98
Jefferson County, Ind. 94
Jefferson County, Iowa 116

Jefferson County, Neb.....128
Jefferson County, Mont.....138
Jefferson County, N. Y..... 57
Jefferson County, Ohio..... 83
Jefferson County, Pa..... 74
Jefferson County, Tex.....181
Jefferson County, Wash.....152
Jefferson County, W. Va 160
Jefferson Township, Jefferson Co., Kansas.....136
Jefferson Township, N. J..... 65
Jeffersonville, Ind..... 92
Jenkintown, Pa..... 69
Jennings County, Ind..... 94
Jersey City, N. J..... 61
Johnson City, Tenn.....164
Johnson County, Kan..... 132
Johnson County, Ill.....101
Johnson County, Ind..... 94
Johnson County, Tex.....181
Johnson County, Wy.....139
Johnston, R. I..... 32
Johnstown (Town), N. Y..... 45
Johnstown (City), N. Y..... 45
Johnstown, Pa..... 69
Joliet, Ill..... 98
Jones County, Texas.....179
Joplin, Mo.....120
Junction City, Kan.....132
Junction Township, Kan.....136
Juniata County, Pa..... 69

Kalamazoo, Mich.....104
Kalispell, Mont.....138
Kane County, Ill 101
Kankakee County, Ill..... 98
Kankakee School Dist., Ill..... 98
Kansas.....129
Kansas City, Kan.....133
Kansas City, Mo., & Sch. Dist..120
Kansas Township, Ill.....101
Karnes County, Tex.....181
Kaufman County, Tex.....181
Kaw Township, Mo.....120
Kay County, Okla 177
Kearny County, Kan.....136
Kearney, Neb.....128
Kearney, N. J..... 62
Keene, N. H..... 12
Keeseville, N. Y..... 57
Kendall County, Ill.....101
Kendallville, Ind..... 94
Kennebec County, Me..... 10
Kennebunkport, Me..... 10
Kennebunk, Me..... 10
Kennett Square, Pa..... 69
Kenosha, Wis.....108
Kenosha County, Wis.....108
Kent County, Del..... 74
Kent County, Texas.....181
Kent, Ohio..... 83
Kenton, Ohio 83
Kenton Un. Sch. Dist., Ohio.... 88
Kentucky.....161
Keokuk, Iowa 116
Kern County, Cal.....147
Kerr County, Tex.....181
Kershaw County, S. C.....167
Keyport, N. J..... 65
Key West, Fla 171
Kidder County, N. D 124
Killingly, Conn..... 35
Kimble County, Texas 181
King County, Tex.....181
King County, Wash.....152
Kingfisher County, Okla.....177
Kingman, Kans.....133
Kingman County, Kan.....133
Kingman, Me..... 10
Kings County, Cal.....147
Kings County, N. Y.; see N.Y.C.
Kingston, Mass..... 30
Kingston, N. Y..... 45
Kinsley, Kans.....136
Kiowa County, Kan.....133
Kiowa Township, Kans.....136
Kirksville, Mo.....123
Kitsap County, Wash.....152
Kittitas County, Wash.....152
Klamath County, Oreg.....151
Klamath Falls, Oreg.....151
Klickitat County, Wash.....152
Knox County, Ind..... 92
Knox County, Tenn.....164
Knox County, Mo.....120
Knox County, Tex.....180
Knoxville School Dist., Iowa .116
Knoxville, Tenn.....164
Kokomo, Ind..... 92
Kootenai County, Idaho.....140
Kosciusko County, Ind..... 94

La Belle Township, Mo.....123
Lackawanna County, Pa..... 69
Laconia, N. H..... 12
La Crosse, Wis.....108
La Crosse County, Wis.....108
Laclede County, Mo.....120
Lackawanna County, Pa..... 69
Lacey Levee & Drain. Dist., Ill.101
Lafayette, Ind..... 92
Lafayette County, Mo.....120
Lafourche Bas. Lev. Dist., La..175
Lagrange, Ind..... 94
Lake Borgne Lev. Dist., La.....175
Lake County, Cal.....147
Lake County, Col.....142
Lake County, Minn.....112
Lake County, Oreg.....151
Lake County, S. D.....126
Lakewood, N. J..... 65
Lakewood, Ohio..... 88
Lamar County, Texas.....180
Lamar, Mo.....123
Lampasas County, Tex 181
Lancaster, Mass..... 30
Lancaster, N. H..... 13
Lancaster, Ohio 83
Lancaster, Pa..... 69
Lancaster County, Pa..... 69
Lancaster County, Neb.....128
Lancaster County, S. C.....167
Lander County, Nev.....155
Landsdale, Pa..... 74
Lane County, Kan.....133
Lansingburg, N.Y.: & Sch. Dist 45
Lansing, Mich.....104
La Plata County, Col.....142
La Porte, Ind..... 92
La Porte County, Ind..... 92
Laramie City, Wy.....139
Laramie County, Wy.....139
Laredo, Texas.....181
La Salle County, Tex.....181
Las Animas County, Col.....142
Las Vegas, N. M.....144
Latah County, Idaho.....140
Lathrop, Mo.....123
Lauderdale County, Tenn.....164
Laurel, Md..... 76
Laurence County, Tenn 165
Laurens, S. C.....168
Laurens County, S. C.....168
Lavaca County, Tex.....181
Lawrenceburg, Ind..... 92
Lawrence, Kan.....133
Lawrence, Mass..... 23
Lawrence County, Ill..... 98
Lawrence County, Ohio..... 83
Lawrence County, Pa..... 74
Lawrence County, S. D 125
Leadville, Col.....142
Leavenworth, Kan.....133
Leavenworth County, Kan.....133
Lebanon, Conn 38
Lebanon, N. H..... 13
Lebanon, N. Y..... 57
Lebanon, O.: & School Dist..... 88
Lebanon, Pa..... 70
Lebanon County, Pa 74
Lee County, Ark.....176
Lee Co. Inlet S. Dr. D., Ill.....101
Lee County, Iowa.....116
Lee County, Tex. 181
Leetonia, Ohio..... 88
Lehigh County, Pa..... 74
Leicester, Mass..... 30
Lemhi County, Idaho.....140
Lenox, Mass..... 30
Leominster, Mass..... 23
Leon County, Tex.....181
Le Roy Township, Kan.....136
Lestershire, N. Y..... 57
Le Sueur, Minn.....112
Lewis and Clark County, Mont.138
Lewis County, N. Y..... 57
Lewis County, Wash.....152
Lewiston, Me..... 9
Lewiston, N. Y..... 45
Lexington, Ky.....162
Lexington, Mass..... 24
Lexington, Mo.....120
Lexington, Va.....157
Liberty, Mo.....122
Liberty Township, Kan.....136
Liberty (Town), N. Y..... 45
Liberty (Village), N. Y..... 57
Licking County, Ohio..... 83
Lima, Ohio..... 83
Lima Un. Sch. Dist., Ohio..... 88
Limestone County, Tex.....181
Lincklaen, N. Y..... 57
Lincoln, Ill 98
Lincoln, Mass..... 24
Lincoln, Neb.....128
Lincoln, R. I..... 32
Lincoln County, Kan.....133
Lincoln County, Mo.....121
Lincoln County, Nev.....155
Lincoln County, Okla.....177
Lincoln County, Wash..... 152
Lincoln Park (see Chicago) Ill. 97
Lincoln Township, Kan.....133
Linda Vista Irrig. Dist., Cal...147
Lindsborg, Kan.....136
Linwood, Ohio (See Cincinnati) 80
Lisbon, Me..... 10
Lisbon, N. H..... 13
Lisbon, N. D.....124
Lisbon, O..... 88
Litchfield City, Ill.....101
Litchfield, Conn..... 35
Little Beaver Special Drain. District, Ill. 101
Little Falls, Minn.....112
Little Falls, N. Y..... 45
Little Falls (Town), N. Y..... 57
Little Rock, Ark.....176
Littleton, N. H..... 13
Little Valley, N. Y..... 57
Live Oak County, Tex.....181
Livingston, Mont.....138
Livingston County, N. Y..... 57
Llano County, Tex.....181
Lockhaven, Pa..... 70
Lockport, N. Y..... 45
Lodi, N. J..... 65
Logan, O..... 83
Logan, Utah.....143
Logan County, Idaho.....140
Logan County, Kan.....136
Logan County, Ky.....162
Logan County, N. D.....124
Logan County, Ohio..... 83
Logan County, Okla..... 177
Loganasport, Ind..... 92
Long Branch, N. J..... 62
Long Island City, N. Y.; see N.Y.C.
Longmeadow, Mass..... 31
Longmont, Colo.....142
Longton Township, Kan.....136
Lorain County, O..... 84
Lorain, Ohio..... 83
Lorain S. D., Ohio..... 88
Los Angeles, Cal.....147
Los Angeles County, Cal.....147
Louisburg Township, Kan.....136
Louisiana.....174
Louisiana, Mo.....121
Louisville, Ky.....162
Loveland, Col 142
Lowe Township, Ill.....101
Lowell, Mass..... 24
Lubbock County, Tex.....181
Lucas County, Ohio 84
Ludlow, Ky.....163
Ludlow, Vt..... 15
Lufkin County, Tex.....181
Luzerne County, Pa..... 70
Lycoming County, Pa 70
Lyme, Conn..... 38
Lyme, N. H 13
Lynchburg, Va.....158
Lynn, Mass..... 24
Lyons, Kansas.....133
Lyons, N. Y..... 57
Lyon County, Kan.....133
Lyon County, Ky.....163
Lyon County, Nev..... 155

McComb, Miss 173
McConnellsville, O..... 88
McCracken County, Ky.....162
McCook County, S. D.....126
McCulloch County, Tex.....181
McHenry County, N. D 124
McIntosh County, N. D 124
McKeesport, Pa.: & sch. Dist.. 70
McKinney, Texas.....180
McLean County, N. D.....124
McLennan County, Tex.....180
McMinnville, Tenn.....165
McPherson, Kan.....136
McPherson Township, Kan....136
Macomb, Ill..... 98
Macon, Ga.....169
Macon County, Ill..... 98
Macon County, Mo.....121
Macon, Mo.....121
Macoupin County, Ill..... 98
Madison, Conn..... 38
Madison, Ga.....170
Madison, Ind..... 92
Madison, N. J..... 62
Madison, N. Y..... 57
Madison, Wis.....108
Madison County, Ala.....172
Madison County, Ind..... 92
Madison County, Ky.....162
Madison County, Miss.....174
Madison County, Mont.....138
Madison County, Ohio..... 84
Madisonville, Ohio 84
Mahanoy City, Pa..... 70
Mahoning County, Ohio..... 84
Maine 7
Malden, Mass..... 24
Malden, Mo.....123
Mamakating, N. Y..... 45
Mamaroneck, N. Y..... 57
Manchester, Conn..... 38
Manchester, Mass..... 25
Manchester, N. H..... 12
Manchester, Va.....158
Mandan, N. D.....124
Manhattan, Kan.....136
Manhattan Township, Kan...133
Manheim School Dist. 10, N. Y. 57
Manitou, Col.....142
Manitowoc, Wis 108
Manitowoc County, Wis.....108
Mankato, Minn.....112
Manlius, N. Y..... 57
Mansfield, Conn 38
Mansfield, Mass..... 31
Mansfield, Ohio..... 84
Maple Hill Township, Kan....136
Marathon County, Wis.....108
Marathon, N. Y..... 46
Marblehead, Mass..... 25
Maricopa County, Ariz.....145
Marietta, Ohio..... 84
Marietta S. S. D., Ohio..... 88
Marin County, Cal.....147
Marinette, Wis.....108
Marion, Ala.....173
Marion, Ind..... 92
Marion, Kan.....136
Marion, Mo.....121
Marion, Ohio 84
Marion, S. C.....168
Marion County, Ind..... 92
Marion County, Kan.....133
Marion County, Tex.....181
Marion I. S. D., Iowa..... 116
Marion S. S. D., Ohio..... 88
Mariposa County, Cal.....147
Marlborough, Mass..... 25
Marmaton Township, Kan....136
Marquette, Mich.....104
Marshall County, Ind..... 94
Marshall County, Kan.....133
Marshall County, S.D.....125
Marshall County, Tenn.....165
Marshalltown, Iowa.....117
Marshall Twp., Ill.....101
Marshfield, Mass..... 25
Martin County, Ind..... 94
Martin County, Tex.....181
Martinsburg, W. Va.....160
Martin's Ferry, Ohio: & Sch. Dist. 88
Martin, Tenn.....165
Maryland..... 75
Marysville, Cal.....147
Mason and Tazewell (Special Drainage District), Ill..... 98
Mason City, Iowa.....117
Mason, Mo.....121
Mason County, Mich.....104
Mason County, Wash.....152
Massachusetts..... 15
Massillon, Ohio 84
Matagorda County, Tex.....180
Matawan (Township), N. J..... 65
Mattoon (City), Ill..... 99
Mattoon (Township), Ill. 99
Maumee, Ohio..... 88
Maverick County, Tex 181
Maynard, Mass..... 25
Maysville, Ky.....162
Mayville, N. D.....124
Maywood, N. J..... 65
Meade County, Kan.....133
Meade County, S. D.....125
Meadville, Pa..... 70
Meagher County, Mont.....138
Mechanic Falls, Me..... 10
Mechanicsburg, Pa 70
Mechanicsville, N. Y..... 46
Mechanicsville S. D., Ohio..... 88
Mecklenburg County, N. C.....166
Mecklenburg County, Va.....158
Medford, Mass..... 25
Medford, Oreg.....151
Media, Pa..... 70
Medicine Lodge, Kan.....133
Medicine Lodge Towns'p, Kan.136
Medina, Ohio..... 89
Medina County, Tex 182
Meeting House Sch. Dis., Conn. 38
Meigs County, Ohio..... 84
Melrose, Mass..... 25
Melrose Park, Ill..... 99
Memphis, Mo 123
Memphis, Tenn 164
Menard County, Tex.....182
Mendocino County, Cal.....147
Menominee, Mich.: & Sch. Dist.104
Menominee County, Mich.....104
Merced County, Cal.....148
Mercer County, Ky.....162
Mercer County, N. J..... 62
Mercer County, N. D.....124
Mercer County, Ohio..... 84
Mercer County, Pa..... 74
Merchantville, N. J..... 65
Meredith Fire District, N. H.... 12
Meredith, N. H..... 13
Meriden, Conn..... 35
Meridian, Miss.....174
Meredosia Levee District, Ill...101
Merrimack County, N. H..... 12
Mesa County, Col.....142
Methuen, Mass..... 25
Miami County, Ind..... 94
Miami County, Kan.....134
Miami County, Ohio..... 84
Miamisburg, Ohio..... 84
Michigan 101
Michigan City, Ind..... 92
Middleborough, Mass..... 25
Middlebury, N. Y..... 57
Middlebury, Vt..... 15
Middlefield Conn..... 38
Middleport, Ohio..... 84
Middlesborough, Ky.....162
Middlesex County, Mass..... 26
Middlesex County, N. J..... 62
Middletown, Conn..... 36
Middletown, N. Y..... 46
Middletown (Town), N. Y..... 57
Middletown, Ohio..... 84
Middletown, S. S. D., Ohio..... 88
Middleville, N. Y..... 57
Midland County, Mich.....104
Midland Park, N. J..... 65
Mifflin County, Pa..... 74
Milam County, Tex.....180
Milan, Mo.....123
Milan, Tenn.....165
Miles City, Mont.....138
Milford, Conn..... 38
Milford, Mass..... 26
Milford, N. H..... 12
Milford, N. Y..... 57
Millbank, S. D.....125
Millburn, N. J..... 65
Millbury, Mass..... 31
Mille Lacs County, Minn.....112
Millis, Mass..... 31
Mills County, Tex.....182
Millvale, Pa..... 70
Millville, N. J..... 65
Milton, Mass..... 31
Milton, N. H..... 13
Milwaukee, Wis.....109
Milwaukee County, Wis.....109
Mineral Township, Mo.....123
Miner County, S. D.....126
Minneapolis, Minn.....112
Minnehaha County, S. D.....125
Minnesota 110
Mission Township, Kan.....136
Mississippi 173
Mississippi Levee Dist., Miss..174
Missoula, Mont.....139
Missoula County, Mont.....139
Missouri.....117
Mitchell County, Iowa.....117
Mitchell County, Kan.....136
Mitchell County, Texas.....182
Mitchell, S. D.....125
Moberly, Mo.....121
Mobile, Ala 172
Mobile County, Ala.....172
Modesto, Cal.....148
Mohave County, Ariz.....145
Mohawk, N. Y..... 57
Moline, Ill..... 99
Momence Township, Ill.....101
Monett, Mo.....123
Monmouth County, N. J..... 65
Monongahela, Pa 70
Monroe County, Ill.....101
Monroe County, Ind..... 93
Monroe County, Iowa.....117
Monroe County, N. Y..... 46
Monroe County, Pa..... 70
Monroe County, Wis 110
Monroe Township, Kan.....136
Monrovia, Cal.....148
Monroeville, Ohio..... 89
Monson, Mass..... 26
Monson, Me..... 10
Montague, Mass..... 26
Montague County, Tex.....182
Montana 136
Montclair, N. J..... 62
Monterey County, Cal.....148
Montgomery, Ala.....172
Montgomery Co., Ala.....172
Montgomery County, Ind..... 93
Montgomery County, Kan.....134
Montgomery County, Ky 162

Montgomery County, Md. 76
Montgomery County, N. Y. 57
Montgomery County, Ohio 84
Montgomery County, Pa. 70
Montgomery County, Tex. 182
Montour County, Pa. 70
Montpelier, Ohio 88
Montpelier, Vt. 15
Montrose County, Colo. 143
Montville, Conn 38
Moorhead, Minn. 112
Mora County, N. M. 144
Morgan County, Ill. 99
Morgan County, Ind. 93
Morgan County, Mo. 121
Morris, N. Y. 57
Morris County, Kan. 134
Morris County, N. J. 65
Morris County, Tex. 182
Morrison County, Minn 112
Morristown, Tenn. 164
Morrisville, Vt. 15
Morton County, Kan. 134
Morton County, N. D. 124
Moscow, Idaho 140
Moultrie County, Ill. 99
Mound City, Mo. 123
Mound City, & Twp., Kansas 136
Mount Arlington, N. J. 65
Mount Desert, Me. 10
Mount Morris, N. Y. 46
Mount Morris Township, Ill. 101
Mount Pleasant, Mo. 121
Mount Vernon, Ind. 93
Mount Vernon, Mo. 123
Mount Vernon, N. Y. 46
Mount Vernon, Ohio 85
Mt. Vernon S. D., Ohio 88
Mount Vernon Township, Ill. 101
Muhlenberg County, Ky 162
Multnomah County, Ore. 151
Muncie, Ind. 93
Munising, Mich. 104
Muscatine, Iowa 117
Muskegon City & County, Mich. 104
Muskingum County, Ohio 85

Nahant, Mass. 31
Napa County, Cal. 148
Naples (Town & Village), N. Y. 57
Napoleon, Ohio 88
Narragansett Pier, R. I. 32
Nashua, N. H. 12
Nashville, Tenn. 164
Nassau County, N. Y. 46
Natchez, Miss. 174
Natick, Mass. 26
Naugatuck, Conn 36
Navarro County, Texas 182
Neapolis, Va. 158
Nebraska 126
Nebraska City, Neb. 128
Needham, Mass. 26
Neenah, Wis. 109
Nelson, N. Y. 57
Nelson County, N. D. 124
Nelsonville, Ohio 85
Nelsonville S. D., Ohio 88
Neodesha, Kan. 134
Neodesha Township, Kansas 136
Neosho Falls, Kansas 136
Neptune, N. J. 65
Neptune City, N. J. 65
Neptune T'w'p Sch. Dist., N.J. 62
Ness City, Kansas 136
Ness County, Kan. 134
Nevada, Mo. 123
Nevada 154
New Albany, Ind. 93
Newark, N. J. 62
Newark, Del. 74
Newark, Ohio 85
Newark City Sch. Dist., Ohio 88
Newark Township, Ohio 88
New Bedford, Mass. 26
New Berlin, N. Y. 57
Newbern, Tenn. 165
Newberry, S. C. 168
Newberry Township, S. C. 168
New Boston, N. H. 13
New Braunfels, Tex. 182
New Britain, Conn. 36
New Brunswick, N. J. 62
Newburgh, N. Y. 46
Newbury Township, Kansas 136
Newburyport, Mass. 26
New Canaan, Conn. 36
New Castle, Ind. 94
Newcastle, N. H. 13
New Castle, Pa. 70
New Castle County, Del. 74
Newcomerstown, Ohio 88
Newfane, N. Y. 57
Newfield, N. Y. 57
New Hampshire 10
New Hartford, Conn. 38
New Haven, Conn.: and Sch. Dis. 36
New Haven County, Conn. 36
New Jersey 58
New London, Conn. 36
New Lots, N. Y.; see N. Y. City.
Newnan, Ga. 170
New Mexico Territory 144
New Milford, Conn. 38
New Orleans, La.; & Dr'n Dist. 175
New Philadelphia, Ohio 85
Newport, Ky. 162
Newport, Me. 10
Newport, N. H. 12
Newport (Town & Vill'ge) N. Y. 57
Newport, R. I. 32
Newport, Vt. 15
Newport News, Va. 158
New Rochelle, N. Y. 46
New Sharon, Me. 10
Newton, Kan. 134
Newton, Mass. 26
Newton, N. J. 65
Newtown, Conn. 38
New Ulm School Dist., Minn. 112
New Utrecht, N. Y.; see N. Y. C.
New Whatcom, Wash. 152
New York State 39
New York City 46
Nez Perces County, Idaho 140
Niagara County, N. Y. 57
Niagara Falls, N. Y. 52
Nicholas County, Ky. 163
Niles, Ohio 85
Noble County, Okla. 177
Nolan County, Texas 182
Norfolk, Conn. 38
Norfolk County, Mass. 27
Norfolk, Neb. 128
Norfolk, Va. 158
Norman, Oklahoma 177
Norridgewock, Me. 10
Norristown, Pa. 70
North Adams, Mass. 27
Northampton, Mass. 27
Northampton, N. J. 65
Northampton County, Pa. 70
North Attleborough, Mass. 27
North Bergen, N. J 65
Northborough (Town), Mass. 27
Northbridge, Mass. 31
North Brookfield, Mass. 27
North Canaan, Conn. 38
North Carolina 165
North Dakota 123
North East, Pa. 74
Northfield, Vt. 15
North Haven, Conn. 38
North Hempstead, N.Y. 52
North Knoxville, Tenn. 165
North Olean, N. Y. 57
North Plainfield, N. J. 65
North Providence, R. I. 32
North Stonington, Conn. 38
N. Tonawanda, Cy. & S. D, N.Y. 52
Northumberland Co., Pa. 74
North Vernon, Ind. 94
North Yakima, Wash. 153
Norton County, Kan. 134
Norton, Kan. 136
Norwalk, Conn. 36
Norwalk, Ohio 88
Norway, Me. 10
Norwich, Conn. 37
Norwich, N. Y. 57
Norwood, Mass. 27
Norwood, Ohio 85
Nottingham, N. H. 13
Nueces County, Texas 180
Nunda, N. Y. 57
Nye County, Nev. 155

Oak Cliff, Tex. 182
Oakland, Cal. 148
Oakland, Me. 10
Oberlin, Ohio 85
O'Brien County, Iowa 117
Ocean City, N. J. 65
Oconto, Wis. 109
Ogden, Utah 143
Ogdensburg, N. Y. 52
Ohio 77
Ohio County, W. Va. 160
Ohio Township, Ill. 101
Oil City, Pa. 70
Okanogan County, Wash. 153
Oklahoma, Territory 176
Oklahoma City, Okla. 176
Oklahoma County, Okla. 177
Olathe, Kan. 136
Oldham County, Texas 182
Old Lyme, Conn. 38
Old Orchard, Me. 10
Old Saybrook, Conn. 38
Old Town, Me. 9
Olean, N. Y. 52
Olean (City & Town) S.D's, N.Y. 57
Olympia, Wash. 153
Omaha, Neb.; & School Dist. 128
Onargo, Douglass & Danforth Townships, S. D. D. No. 1, Ill. 101
Oneida County, Idaho 140
Oneida County, Wis. 110
Oneonta, N. Y. 52
Oneonta, U. F. Sch. Dist. 5, N.Y. 57
Onondaga County, N. Y. 52
Ontario County & Town, N. Y. 57
Oquawka City, Ill. 101
Orange, Conn. 37
Orange, Mass. 27
Orange, N. J. 63
Orange, Tex. 182
Orangeburg, S. C 168
Orange County, Ind. 94
Orange County, N. Y. 57
Orange County, Texas 182
Oregon 150
Oregon, Ill. 99
Oregon City, Ore. 151
Oregon, Mo. 123
Orlando, Fla. 171
Orleans Levee Dist., La. 175
Orono, Me. 10
Ortonville, Minn. 112
Orvil, N. J. 65
Osage, Kan. 136
Osage County, Kans. 134
Osawatomie City & T'w'p, Kan. 136
Osborne County, Kan. 134
Osceola Township, Ill. 101
Oshkosh, Wis. 109
Oskaloosa Township, Kan 136
Oswegatchie, N. Y. 57
Oswego County, N. Y. 52
Oswego, Kans 134
Oswego, N. Y. 52
Oswego Township, Ill. 101
Otoe County, Neb. 128
Otsego, N. Y. 57
Otselic, N. Y. 57
Ottawa, Kans 134
Ottawa, Ohio 85
Ottawa County, Kan 134
Ottawa County, Ohio 85
Ottawa Township, Ill. 101
Otter Tail County, Minn. 113
Ottumwa, Iowa 117
Outagamie County, Wis. 109
Ovid, N. Y. 52
Owego, N. Y. 57
Owen County, Ind. 94
Owen County, Ky. 163
Owensboro, Ky 163
Owosso, Mich. 104
Owyhee County, Idaho 140
Oxford, Ohio 88
Oxford, Pa. 71
Oyster Bay, N. Y. 52
Oyster Bay Sch. Dis. No. 5, N.Y. 57
Ozark, Ala. 173
Ozark Township, Kan. 136

Pacific County, Wash. 153
Paducah, Ky. 163
Page County, Va 158
Painesville S. D., Ohio 88
Painesville Village, Ohio 88
Palatka, Fla. 171
Palestine, Tex. 180
Palo Pinto County, Tex. 182
Palmer, Mass. 31
Palmyra, N. J. 65
Pana, Ill., (City) 99
Pana, Ill., (Township) 99
Panola County, Tex. 182
Paola City, Kan. 134
Parish, N. Y. 57
Paris, Ky. 163
Paris, Ill. 99
Paris, Me. 10
Paris, Tenn. 165
Paris, Tex. 180
Park County, Mont. 138
Parke County, Ind. 94
Parker County, Tex. 182
Parkersburg, W. Va. 161
Parker Township, Kans. 134
Parsons, Kans. 134
Pasadena, Cal.: and Sch. Dist. 148
Passaic, N. J. 63
Passaic County, N.J. 63
Patchogue, N. Y. 57
Paterson, N. J. 63
Patrick County, Va. 158
Paulding, Ohio 88
Paulding County, Ohio 85
Pawnee City, Neb 128
Pawnee County, Kans. 134
Pawnee County, Okla. 177
Pawtucket, R. I 32
Payne County, Okla. 177
Peabody, Mass. 27
Peekskill, N. Y. 52
Pekin, Ill. 99
Pembina County, N. D. 124
Pembroke, N. H. 13
Penacook, N. H. 12
Pendleton County, Ky. 163
Pennington County, S. D. 125
Pennsylvania 65
Peno Township, Mo. 123
Pensacola, Fla. 171
Peoria, Ill. 99
Peoria County, Ill 99
Peoria Township, Ill. 101
Pepperell, Mass. 31
Perry, Ind. 94
Perry, N. Y. 57
Perry, Ok. 177
Perry County, Ill. 99
Perry County, Ind. 93
Perry County, Pa. 71
Perrysburg, O. 85
Perth Amboy, N. J. 63
Peru, Ind 93
Peterborough, N. H. 13
Petersburg, Va. 158
Petoskey, Mich. 105
Pettis County, Mo. 121
Phelps, N. Y. 57
Philadelphia, N. Y. 57
Philadelphia, Pa. 71
Phillipsburg, Kans. 136
Phillipsburg, N. J 63
Phillips, Me. 10
Phillips County, Ark 176
Phillips Co., Kans. 136
Philmont, N. Y. 52
Phœnix, Ariz 145
Phœnixville, Pa 71
Pickaway County, Ohio 85
Pickens County, S. C. 168
Pierce, Mo. (Township.) 121
Pierce City, Mo. 121
Pierce County, N. D. 124
Pierce County, Wash 153
Pigeon, Ind. 94
Pike County, Ill. 99
Pike County, Ind. 94
Pike County, Mo. 123
Pike County, Ohio 85
Pike County, Pa. 74
Pilot Grove Township, Mo. 123
Pima County, Ariz. 145
Pinal County, Ariz. 145
Pipestone, Minn. 113
Piqua, Ohio 85
Piqua S. S. D., Ohio 88
Pitkin County, Colo. 143
Pittsburg, Kans. 134
Pittsburg, Pa. 71
Pittsfield, Me. 10
Pittsfield, Mass 27
Pittsfield, N. H 13
Pittsfield, N. Y 57
Pittston, Pa. 72
Pittsylvania County, Va 158
Placer County, Cal. 148
Plainfield, N. J. 63
Plainfield, Conn 37
Plainville, Conn 38
Plaistow, N. H. 13
Platte County, Mo. 121
Platte County, Neb. 128
Plattsburg, Mo 123
Plattsburg (City), N. Y. 53
Plattsburg (T'n & S. D.), N. Y. 57
Plattsmouth, Neb. 128
Pleasant, Ohio 88
Pleasant Hill, Mo. 121
Pleasant Hill Township, S. C. 168
Pleasant Ridge, Ohio 88
Plumas County, Cal 148
Plymouth, Mass 31
Plymouth, Pa. 74
Plymouth, N. Y. 57
Polk, Ohio 89
Polk Township, Mo. 121
Polk County, Minn 113
Polk County, Ore. 151
Pomeroy, Ohio 85
Pompton, N. J 65
Pompton Lakes, N. J. 65
Pontchartrain Levee Dist., La. 175
Pontiac, Ill. 99
Pontiac Township, Ill. 101
Pontiac, Mich. 105
Pope County, Minn. 113
Poplar Bluff, Mo. 121
Portage County, Wis. 109
Port Angeles, Wash. 153
Port Chester, N. Y. 53
Port Clinton, Ohio 85
Porter County, Ind. 93
Port Gibson, Miss. 174
Port Huron, Mich. 105
Port Jervis, N. Y. 53
Portland, Conn 37
Portland, Ind. 94
Portland, Me. 9
Portland, Ore. 151
Port of Portland, Oreg 151
Portsmouth, N. H 13
Portsmouth, Ohio 85
Portsmouth, Va. 159
Port Townsend, Wash. 153
Potsdam, N. Y. 53
Pottawatomie County, Okla. 177
Pottawattamie County, Iowa 117
Potter County, Pa. 74
Potter County, Texas 182
Potter County, S. D 126
Pottsville, Pa. 72
Poughkeepsie, N. Y. 53
Prairie Township, Ill. 99
Pratt, Kan. 136
Pratt County, Kan. 134
Preble County, Ohio 86
Prescott, Ariz. 145
Presidio County, Texas 182
Presque Isle, Me. 10
Preston, Conn 37
Price County, Wis. 110
Prince George's County, Md. 76
Princeton, Ind 94
Princeton, Mo. 123
Princeton (Borough) N. J. 65
Proctor, Vt. 15
Providence, R. I. 32
Provincetown, Mass. 27
Provo, Utah 144
Pueblo, Col.: and Sch. District 143
Pueblo Co, Col.: and Sch. Dist. No. 20 143
Pulaski County, Ark 176
Pulaski County, Ill. 99
Pulaski County, Ind. 93
Pulaski, Tenn. 165
Pultney Township, Ohio 88
Punxsutawney, Pa. 72
Putnam, Conn. 37
Putnam County, Mo. 121
Putnam County, Ohio 86

Queens County, N. Y. 53
Quincy, Ill. 100
Quincy, Mass. 27
Quindaro Township, Kan. 136
Quitman, Ga. 170

Racine, Wis. 109
Racine County, Wis. 109
Radford, Va. 159
Rahway, N. J. 63
Rains County, Texas 182
Raleigh, N. C. 166
Ralls County, Mo. 121
Ramsey County, Minn. 113
Ramsey County, N. D. 124
Randall County, Texas 182
Randolph, Mass. 27
Randolph, N. Y. 57
Randolph, Vt. 15
Randolph County, Ind. 94
R. and W. Township, Ill. 101
Rankin, Pa. 74
Ransom County, N. D. 124
Rapid City, S. D. 125
Raritan, N. J 65
Ravalli County, Mont. 138
Ravenna, Ohio 86
Raymond, N. H. 13
Reading, Mass. 27
Reading, Ohio 89
Reading, Pa.; and Sch. Dist. 72
Red Bank, N. J. 63
Redding, Conn. 38
Redlands, Cal. 148
Red Oak, Iowa 117
Red River Atchafalaya and Bayou Bœuf Levee Dist., La. 175
Red River County, Tex. 180
Red Wing, Minn. 113
Redwood County, Minn. 113
Redwood Falls, Minn. 113
Reedsburg, Wis. 109
Reeves County, Texas 182
Reno, Nev. 155
Reno County, Kan. 134
Renovo, Pa. 72
Rensselaer, N. Y. 53
Rensselaer County, N. Y. 53
Revere, Mass. 27
Rhinelander, Wis. 109
Rhode Island 31
Rice County, Kan. 135
Richardson County, Neb. 129
Richfield Springs, N. Y. 53
Richland Township, Ill. 101

Richland, N. Y. 57
Richland County, Ill. 100
Richland County, N. D. 124
Richland County, Wis. 110
Richmond, Ind. 93
Richmond, Me. 10
Richmond, Va. 159
Richmond Co., N. Y.; see N. Y. C.
Richmondville, N. Y. 57
Ridgefield, Conn. 37
Ridgway Sch. Dist. No. 5, Suffolk County, N. Y. 57
Ridgeway & Shelby School District No. 12, Orleans Co., N. Y. 57
Ridge Township, Ohio. 86
Ridgewood, N. J. 65
Riley County, Kan. 135
Riley, Ohio 89
Ripley, Ohio 89
Ripley County, Ind. 94
Ripley County, Mo. 123
Rio Blanco County, Col. 143
River Falls, Wis 109
Riverhead School Dist. No. 5, Suffolk County, N. Y. 57
Riverside, Cal. 148
Riverside, Ohio 86
Roane County, Tenn. 165
Roanoke, Va. 159
Roberts County, S. D. 125
Robertson County, Tex. 182
Robinson Township, Ill. 101
Rochester, Minn. 113
Rochester, N. H. 13
Rochester, N. Y. 53
Rockaway, N. J. 65
Rockbridge County, Va. 159
Rock County, Minn. 113
Rock County, Wis. 110
Rock Cr. Twp., Coffey Co., Kan. 136
Rock Cr. Twp., Nem. Co., Kan. 136
Rockdale, Tex. 182
Rockford, Ill. 100
Rockingham Co., N. H. 13
Rockingham County, Va. 159
Rock Island County, Ill. 100
Rock Island, Ill.: and Sch. Dist. 100
Rockland County, N. Y. 54
Rockland, Mass. 28
Rockland, Me. 10
Rockport, Mass. 31
Rockport, Me. 10
Rockport, Mo. 123
Rockville Centre, N. Y. 57
Rockville, Conn. 37
Rockwall County, Texas 182
Rocky Hill, Conn. 38
Rolette County, N. D. 124
Rollinsford, N. H. 13
Rome, Ga. 170
Rome, N. Y. 54
Rooks County, Kan. 135
Roselle, N. J. 65
Ross County, Ohio 86
Rouses Point, N. Y. 57
Roxbury, Conn. 38
Rumford, Me. 10
Runnels County, Texas 180
Rush County, Ind. 94
Rush County, Kan. 135
Rushville, Ill. 100
Rutherford, N. J. 63
Rutherford County, N. C. 166
Rutland, Mass. 31
Rutland, N. Y. 57
Rutland, Vt. 15

Saco, Me. 10
Sacramento, Cal. 148
Sacramento County, Cal. 148
Saddle River, N. J. 64
Saginaw, Mich. 105
Saginaw County, Mich. 105
Saguache County, Col. 143
St. Albans, Vt. 15
St. Augustine, Fla. 171
St. Clair County, Mo. 121
St. Cloud, Minn. 113
St. Croix County, Wis. 110
St. James, Minn. 113
St. Johns, Mich. 105
St. Johnsville, N. Y. 54
St. Joseph County, Ind. 94
St. Joseph, Mo.: and Sch. Dist. 121
St. Lawrence County, N. Y. 54
St. Louis County, Minn. 113
St. Louis, Mo. 122
St. Mary's Township, Kan. 135
St. Mary's, Ohio: and Sch. Dist. 89
St. Paul, Minn. 113
St. Peter, Minn. 114
Salamanca, N. Y. 57
Salamanca Township and City of Columbus, Kan. 135
Salem, Ind. 94
Salem, Mass. 28
Salem County, N. J. 65
Salem, N. J. 65
Salem Ohio 86
Salem, Oregon 151
Salem School District, Ohio 89
Salida, Col. 143
Salina, N. Y. 54
Salina, Kan. 135
Saline County, Ill. 100
Saline County, Kan. 135
Salineville, Ohio 89
Salisbury, Conn. 38
Salisbury (City), N. C. 166
Salisbury (Township), N. C. 166
Salt Lake City, Utah 144
Salt Lake County, Utah 144
Salt Pond Township, Mo. 123
San Antonio, Tex. 180
San Augustine County, Tex. 182
San Benito County, Cal. 148
San Diego, Cal. 148
San Diego County, Cal. 148
San Diego Co., Corondo School District 148
Sandusky, Ohio 86
Sandusky County, Ohio 86
Sandwich, N. H. 13
Sanford, Fla. 171
San Francisco, Cal. (Cy. & Co.) 148
Sangamon County, Ill. 100
San Jacinto County, Tex. 182
San Jacinto and Pleasant Valley Irrigation District 149
San Joaquin County, Cal. 149
San Jose, Cal. 149
San Juan County, Col. 143
San Juan County, Wash. 153
San Luis Obispo County, Cal. 149
San Mateo County, Cal. 149
San Miguel County, Col. 143
San Miguel County, N. M. 144
San Saba County, Texas 182
Santa Ana, Cal. 149
Santa Anna, Ill. 100
Santa Barbara, Cal. 149
Santa Clara County, Cal. 149
Santa Clara Co., S. D., Cal. 149
Santa Cruz, Cal. 149
Santa Cruz County, Cal. 149
Santa Fe County, N. M. 144
Santa Monica, Cal. 149
Santa Rosa, Cal. 149
Saranac Lake, N. Y. 57
Saratoga (Town), N. Y. 57
Saratoga County, N. Y. 54
Saratoga Springs, N. Y. 54
Saratoga Springs (Town), N. Y. 57
Sarcoxie Township, Mo. 123
Sargent County, N. D. 124
Saugus, Mass. 28
Sault Ste. Marie, Mich. 105
Saunders County, Neb. 129
Savannah, Ga. 170
Saybrook, Conn. 38
Scarborough, Me. 10
Schenectady, N. Y. 54
Scholarie, N. Y. 57
Schroeppel, N. Y. 57
Schuylkill County, Pa. 72
Schuyler County, Ill. 100
Schuyler County, Mo. 122
Scioto County, Ohio 86
Scituate, Mass. 31
Scott Township, Kan. 136
Scott County, Ind. 94
Scott County, Kan. 135
Scott County, Ky. 163
Scotland County, Mo. 122
Scranton, Pa. 72
Scurry County, Tex. 182
Seabrook, N. H. 13
Sea Cliff, N. Y. 57
Sea Isle City, N. J. 65
Searcy County, Ark. 176
Seattle, Wash.: & Sch. Dist. No. 1. 153
Sedalia, Mo.: & Sch. Dist. 122
Sedgwick County, Kan. 135
Seguin, Tex. 182
Selma, Ala. 172
Seneca Falls, N. Y. 54
Seneca, Kan. 136
Seneca, N. Y. 57
Seven Hickory, Ill. 100
Sevier County, Tenn. 165
Seward, Neb. 129
Seward County, Kan. 135
Seward County, Neb. 129
Sewickley, Pa. 72
Seymour, Conn. 38
Seymour, Ind. 94
Shackelford County, Tex. 182
Shamokin, Pa. 72
Sharon, Mass. 31
Sharon, N. Y. 57
Sharon, Pa. 72
Sharon Springs, N. Y. 57
Sharon Twp., Ohio 89
Sharpsburg, Pa. 72
Shasta County, Cal. 149
Shawnee County, Kan. 135
Shawneetown, Ill. 100
Sheboygan, Wis. 109
Sheffield, Ala. 173
Shelby, Ohio 86
Shelby County, Ky. 163
Shelby County, Mo. 123
Shelby County, Ohio 89
Shelby County, Tenn. 165
Shelby County, Tex. 182
Shelbyville, Ind. 94
Shelbyville Township, Ill. 101
Sheldon, S. D., Iowa 117
Shelton, Conn. 38
Shenandoah, Pa. 72
Sheraden, Pa. 73
Sherburne, N. Y. 57
Sheridan, Wyo. 139
Sherman County, Kan. 136
Sherman, Tex. 180
Sherman County, Neb. 129
Shippensburg, Pa. 74
Shoshone County, Idaho 140
Shreveport, La. 175
Sidney, N. Y. 57
Sidney, Ohio 86
Sierra County, Cal. 149
Silver Bow County, Mont. 138
Simsbury, Conn. 37
Sing Sing, N. Y. 54
Sioux City, Ia.: and Sch. Dist. 117
Sioux Falls, S. D. 125
Siskiyou County, Cal. 150
Skagit County, Wash. 153
Skowhegan, Me. 10
Slater, Mo. 123
Smith Centre, Kan. 136
Smith County, Tex. 180
Smithf'd & Portl'd Pike Dist., O. 89
Smithtown, N. Y. 57
Smoky Hill Township, Kan. 136
Smyrna, N. Y. 57
Sni-a-Bar, Mo. 122
Snohomish County, Wash. 153
Snyder County, Pa. 74
Sny Island Levee, etc., Ill. 100
Socorro County, N. M. 144
Sodus, N. Y. 54
Solon, N. Y. 57
Somerset, N. Y. 57
Somerset County, Md. 76
Somerset County, N. J. 64
Somerset County, Pa. 74
Somersworth, N. H. 13
Somerville, Me. 10
Somerville, Mass. 28
Somerville, N. J. 65
Sonoma County, Cal. 150
Souderton, Pa. 73
South Amboy, N. J. 65
South Bend, Ind. 93
South Bethlehem, Pa. 73
Southbridge, Mass. 28
South Carolina 167
South Chester, Pa. 74
South Dakota 124
So. Denver, Col. (see Denver) 143
South Hadley, Mass. 31
South Haven Township, Kan. 136
Southington, Conn. (Borough) 38
Southington, Conn. (Town) 37
South Kingstown, R. I. 33
South Milwaukee, Wis. 109
South Norwalk, Conn. 37
South Omaha, Neb. 129
South Orange, N. J. 64
South Ottawa Township, Ill. 101
South Park (see Chicago) Ill. 97
South Portland, Me. 10
South St. Paul, Minn. 114
Spartanburg County, S. C. 168
Spencer County, Ind. 93
Spencer County, Ky. 163
Spencer, Mass. 28
Spokane County, Wash. 153
Spokane, Wash. 153
Sprague, Conn. 37
Sprague, Wash. 153
Springfield, Ill. 100
Springfield, Mass. 28
Springfield, Mo. 122
Springfield, N. H. 13
Springfield, O.; & Sch. Dist. 86
Springfield, Tenn. 165
Springville, N. Y. 55
Stafford, Conn. 38
Stafford Springs, Conn. 38
Stafford County, Kan. 135
Stamford (City) Conn. 37
Stamford (Town.) Conn. 37
Stanberry, Mo. 123
Stanly County, N. C. 166
Stanton County, Kans. 135
Starke County, Ind. 94
Starke County, N. D. 124
Starke County, Ohio 86
Starr County, Tex. 182
Statesville, N. C. 166
Staunton, Va. 159
Steele County, N. D. 124
Steele N. D. 124
Stephens County, Tex. 182
Sterling, Kan. 136
Sterling County, Tex. 182
Steubenville, Ohio 87
Stevens County, Kans. 135
Stevens County, Minn. 114
Stevens County, Wash. 153
Stewartstown, N. H. 13
Stillwater, Minn. 114
Stockbridge, N. Y. 57
Stockton, Cal. 150
Stockton, Kan. 136
Stockton, N. J. 65
Stoneham, Mass. 29
Stonewall County, Tex. 182
Stonington, Conn. 37
Stoughton, Mass. 31
Strafford, N. H. 13
Strafford County, N. H. 13
Stratford, Conn. 38
Stutsman County, N. D. 124
Suffield, Conn. 37
Suffolk County, N. Y. 57
Suffolk, Va. 160
Suffolk County, Mass. 29
Sullivan County, Ind. 93
Sullivan Co., Mo. 122
Sullivan County, N. H. 13
Sullivan County, Pa. 74
Sullivan Township, S. C. 168
Sully County, S. D. 126
Summerville, Ga. 170
Summit, N. J. 64
Sumner County, Kan. 135
Sumner County, Tenn. 165
Sumpter, S. C. 168
Sumpter County, S. C. 168
Sunapee, N. H. 13
Sunbury, Pa. 73
Sunflower County, Miss. 174
Superior Township, Kansas 136
Superior, Wis. 109
Superior, Neb. 129
Susquehanna County, Pa. 74
Sussex County, Del. 74
Sutter County, Cal. 150
Sutton County, Texas 182
Swampscott, Mass. 29
Sweet Grass County, Mont. 138
Sweetwater County, Wyo. 139
Switzerland County, Ind. 94
Syracuse, Kansas 136
Syracuse, N. Y. 55

Tacoma, Wash.: & Sch. Dist. 153
Talbot County, Md. 76
Talladega, Ala. 173
Tampa, Fla. 171
Tarentum, Pa. 73
Tarrant County, Tex. 180
Tarrytown, N. Y. 55
Taunton, Mass. 29
Taylor, N. Y. 57
Taylor County, Tex. 182
Taylor County, Wis. 110
Tazewell County, Ill. 100
Tecumseh, Neb. 129
Tehama County, Cal. 150
Tennessee 163
Tensas Basin Levee Dist., La. 175
Terre Haute, Ind. 93
Terrell, Texas 181
Teton County, Mont. 138
Texarkana, Tex. 181
Texas 177
The Dalles, Ore. 151
Theresa, N. Y. 57
Thomas County, Kan. 135
Thomaston, Conn. 37
Thomaston, Me. 10
Thompson, N. Y. 55
Thornton, N. H. 13
Throckmorton County, Tex. 182
Thurston County, Wash. 154
Ticonderoga, N. Y. 55
Tiffin, Ohio 87
Tiffin School District, O. 89
Tilton, N. H. 13
Tioga County, Pa. 73
Tippecanoe County, Ind. 93
Tippecanoe, O.: & School Dist. 89
Tipton County, Ind 93
Tipton County, Tenn. 165
Tipton, Ind. 94
Titusville, Pa.: and Sch. Distr. 73
Titus County, Tex. 182
Tiverton, R. I. 33
Todd County, Minn. 114
Toledo, Ohio 87
Toledo Board of Education, O. 89
Tombstone, Ariz. 145
Tom Green County, Texas 182
Tompkins County, N. Y. 57
Tonawanda, N. Y.: & Sch. Dist. 55
Tonganoxie Township, Kan. 136
Topsham, Me. 10
Topeka, Kans. 135
Toronto, Ohio 87
Torrington, Conn. 38
Toulon Township, Ill. 101
Towner County, N. D. 124
Tracy, Minn. 114
Travis County, Tex. 181
Trenton, Mo. 122
Trenton, N. J. 64
Trinidad, Colo. 143
Trinity County, Cal. 150
Troy, Ala. 173
Troy, N. Y. 55
Troy, Ohio 87
Troy S. D., Ohio 89
Trumbull, Conn. 38
Trumbull County, Ohio 87
Truxton, N. Y. 56
Tucson, Ariz. 145
Tulare, Cal. 150
Turner County, S. Dak. 126
Turner's Falls, Mass. 29
Turtle Creek, Pa. 73
Tuscaloosa, Ala. 173
Tyler County, Tex. 182
Tyrone, Pa. 73

Uhrichsville, Ohio 87
Uinta County, Wy. 139
Ulster County, N. Y. 56
Ulysses, Kan. 136
Ulysses, N. Y. 57
Umatilla County, Ore. 151
Unadilla School Dist., N. Y. 57
Union, Me. 10
Union Twp., Jefferson Co., Kan. 136
Union Townsh., Rice Co., Kan. 136
Union, Hudson Co., N. J. 64
Union (Town), Bergen Co., N. J. 65
Union, S. C. 168
Union City, Ind. 94
Union City, Tenn. 165
Union County, Ill. 101
Union County, Ind. 93
Union County, N. J. 64
Union County, Pa. 73
Union County, S. C. 168
Union County, S. D. 126
Union Springs, Ala. 173
Unionville, Mo. 123
United States 5
Upper Sandusky, Ohio 87
Upshur County, Tex. 182
Upton, Mass. 31
Urbana, Ill. (City & Township) 101
Urbana, N. Y. 57
Urbana, Ohio: and Sch. Dis. 89
Utah 143
Utica, N. Y. 56
Uvalde County, Tex. 181
Uxbridge, Mass. 31

Valencia County, N. M. 145
Vallejo, Cal. 150
Valley City, N. D. 124
Valley County, Mont. 138
Valdosta, Ga. 170
Valparaiso, Ind. 94
Val Verde County, Texas 182
Van Buren, Mo. 122
Van Buren, Ohio 89
Vancouver, Wash. 154
Vanderburgh County, Ind. 94
Van Wert, Ohio 87
Van Wert County, Ohio 89
Vassalboro, Me. 10
Venango County, Pa. 74
Vergennes, Vt. 15
Vermont 13
Vernon, Conn. 38
Vernon County, Mo. 122
Vernon County, Wis. 110
Vernon Township, Mo. 123
Vicksburg, Miss. 174
Victoria County, Tex. 182
Vienna, N. Y. 57
Vigo County, Ind. 94
Vinalhaven, Me. 10
Vincennes, Ind. 94
Vinton County, O. 89
Virginia 156
Volney, N. Y. 57

Wabash County, Ill.....101
Wabash County, Ind.....94
Wabaunsee County, Kans.....136
Waco, Texas.....181
Wadena, Minn.....114
Wade Township, Ill.....101
Wahpeton, N. D.....124
Wakefield, Mass.....29
Waldoborough, Me.....10
Walker County, Tex.....182
Walla Walla County, Wash.....154
Wallace County, Kan.....136
Waller County, Tex.....181
Wallingford, Conn.: & Sch. Dist. 38
Wallington, N. J.....65
Walpole, Mass.....29
Walpole, N. H.....13
Walsh County, N. D.....124
Waltham, Mass.....29
Walton, N. Y.: and Sch. Dist.....56
Walworth County, So. Dakota.126
Wamego, and Township, Kan..136
Wapakoneta, Ohio.....87
Wappello County, Iowa.....117
Ward County, N. D.....124
Ward County, Texas.....182
Ware, Mass.....29
Warner, N. H.....13
Warren City, Ohio: & Sch. Dist. 89
Warren, Pa.....74
Warren, R. I.....33
Warren County, Ind.....94
Warren County, Ky.....163
Warren County, N. J.....65
Warren County, N. Y.....57
Warren County, Ohio.....87
Warren County, Pa.....74
Warrensburg Sch. Dist, Mo...122
Warrensburg (City & Twp), Mo.123
Warrick County, Ind.....94
Warsaw, Ill.....101
Warsaw, Ind.....94
Warsaw, N. Y.....56
Washburn County, Wis.....110
Washington.....151
Washington, Conn.....38
Washington, Ga.....170
Washington, Ind.....94
Washington, Franklin Co., Mo.122
Washington, Lafayette Co., Mo.122
Washington, Pa.....73
Washington County, Ark.....176
Washington County, Idaho....140
Washington County, Ill.....101
Washington County, Ind.....94
Washington County, Kan.....136
Washington County, Me.....10
Washington County, Md.....76
Washington County, Miss.....174
Washington County, Neb.....129
Washington County, Pa.....73
Washington C H., Ohio.....87
Washington Township, Kan...136
Washita County, Okla.....177
Waterbury (City), Ct., & Sch. Dis 38
Waterbury (Town), Conn.....38
Waterford, Conn.....38
Waterloo, Iowa.....117
Watertown, Conn.....38
Watertown, Mass.....29
Watertown (City) N. Y.....56
Watertown (Town), N. Y.....57
Watertown, S. D.....125
Waterville, Me.....10
Watervliet, N. Y.....56
Waukeska, Wis.....110
Waupaca County, Wis.....110
Wausau, Wis.....109
Wauseon, Ohio.....89
Wawarsing, N. Y.....56
Waxahachie, Tex.....181
Waverly, Ill.....101
Wayland, Mass.....29
Wayne County, Ind.....94
Wayne County, Mich.....105
Wayne County, Neb.....129
Wayne County, Ohio.....89
Wayne, Neb.....129
Wayne County, Pa.....74
Wayne, N. Y.....57
Webb, N. Y.....57
Webb County, Tex.....182
Weber County, Utah.....144
Webster City, Iowa.....117
Webster County, Ia.....117
Webster, Mass.....29
Weehawken, N. J.....64
Weehawken. N. J., School Dist. 65
Wellesley, Mass.....29
Wellington, Kans.....136
Wellsburg, N. Y.....57
Wells County, Ind.....94
Wells County, No. Dak.....124
Wells, Minn.....114
Wellston, Ohio.....88
Wellsville, Ohio.....88
West Bay City, Mich.....105
Westboro, Mass.....29
Westbrook. Me.....10
West Chester, N. Y.; see N. Y. C.
Westchester County, N. Y.....56
West Chester, Pa.....73
West Chicago, Ill.....97
West Chic. Park (see Chic.) Ill..97
Westerly, R. I.....33
Westfield, Mass.....30
Westfield, N. J.....64
West Hartford, Conn.....38
West Hoboken, N. J.....64
West Indianapolis, Ind.....94
West Knoxville, Tenn.....165
West Lincoln, Ill.....101
Westmoreland County, Pa.....73
West New York, N. J.....65
West Orange, N. J.....65
West Point, Miss.....174
Westport, Conn.....38
Westport, Mass.....31
West Springfield, Mass.....30
West Virginia.....160
Westwood, O. (see Cincinnati). 80
Wethersfield, Conn.....38
Weymouth, Mass.....30
Wharton County, Tex.....182
Whatcom County, Wash.....154
Wheatland, N. Y.....57
Wheeling, W. Va.....161
Wheeler County, Tex.....182
White County, Ill.....101
White County, Ind.....94
Whitefield, N. H.....13
Whitehall, N. Y.....56
White Pine County, Nev.....155
White Plains, N. Y.....56
Whiteside Co. S. D. 21, Ill.....101
White Sulphur Springs, Mont..138
Whitley County, Ind.....94
Whitman, Mass.....30
Whitman County, Wash.....154
Whittier, Cal.....150
Wichita, Kans.....136
Wichita County, Kan.....136
Wichita County, Tex.....182
Wilbarger County, Tex.....181
Wild Cat Spec'l Drain. Dist., Ill.101
Wildwood, N. J.....65
Wilkes Barre, Pa.: & Sch. Dist. 73
Wilkinsburg, Pa.....73
Williamsbridge, N. Y.; see N. Y. C.
Williams County, Ohio.....88
Williamson County, Ill.....101
Williamson County, Tex.....181
Williamsport, Pa.....73
Williamstown, Mass.....30
Willimantic, Conn.....38
Willoughby, Ohio.....89
Wilmerding, Pa.....73
Wilmington, Del.....74
Wilmington, Mass.....31
Wilmington, N. C.....166
Wilmington, Ohio.....89
Wilson County, Kans.....136
Wilson County, Tenn.....165
Wilson County, Tex.....182
Wilson N. Y.....57
Wilson, N. C.....166
Wilton, Conn.....38
Wilton, N. H.....13
Winchendon, Mass.....31
Winchester, Conn.....38
Winchester, Mass.....30
Winchester, N. H.....13
Winchester, Va.....160
Windham, Conn.....38
Windham County, Conn.....38
Windsor, Conn.....38
Windsor Locks, Conn.....38
Windsor Township, Ill.....101
Winfield, Kans.....136
Winfield Sch. Dist. No. 4, N. Y. 57
Winnebago City, Minn.....114
Winnebago County, Wis.....110
Winona, Minn.....114
Winona County, Minn.....114
Winsted, Conn.....38
Winston, N. C.....167
Winthrop, Mass.....30
Winton Place, Ohio.....89
Wiscasset, Me.....10
Wisconsin.....106
Wise County, Tex.....182
Woburn, Mass.....30
Wolcott, N. Y.....57
Wolfeboro, N. H.....13
Woodbridge, N. J.....65
Woodbury, Conn.....38
Woodbury, N. J.....65
Woodbury County, Iowa.....117
Wood County, Ohio.....88
Wood County, Tex.....182
Woodford County, Ky.....163
Woodland. Cal.....150
Woods County, Okla.....177
Woodstock, Conn.....38
Woodstock, N. H.....13
Woodstock, Vt.....15
Woodstown, N. J.....65
Woodward County, Okla.....177
Woonsocket, R. I.....33
Wooster, Ohio.....88
Worcester, Mass.....30
Worth County, Mo.....122
Wrentham, Mass.....31
Wright County, Mo.....122
Wyandot County, Ohio.....89
Wyandotte County, Kans.....136
Wyoming.....138
Wyoming County, Pa.....74
Wyoming, Ohio.....89
Wytheville, Va.....160

Xenia, Ohio.....88

Yakima County, Wash.....154
Yankton County, S. D.....126
Yankton, S. D.....126
Yarmouth, Me.....10
Yarmouth, Mass.....31
Yates Center, Kan.....136
Yates, N. Y.....56
Yavapai County, Ariz.....145
Yellowstone County, Mont.....138
Yonkers, N. Y.....56
York, Me.....10
York, Pa.: and School District. 73
York, Neb.....129
York County, Neb.....129
York County, Pa.....74
York Township, S. C.....168
Young County, Tex.....182
Youngstown, Ohio, & Sch. Dist. 89
Ypsilanti, Mich.....105
Yuba County, Cal.....150
Yuma County, Ariz.....145

Zanesville, Ohio.....88
Zanesville School Dist., Ohio. 89
Zapata County, Tex.....182
Zavala County, Tex.....182

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THE Commercial & Financial Chronicle

AND

Quotation Supplement (Monthly) | Street Railway Supplement (Semi Annually)
Investors Supplement (Quarterly) | State and City Supplement (Semi Annually)

[Entered according to Act of Congress, in the year 1899, by the WILLIAM B. DANA COMPANY, in the office of the Librarian of Congress.]

VOL 68. SATURDAY. APRIL 29, 1899. NO. 1766.

The Chronicle.

PUBLISHED WEEKLY.

Terms of Subscription—Payable in Advance:

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POST OFFICE BOX 958. NEW YORK.

CLEARING HOUSE RETURNS.

The following table, made up by telegraph, etc., indicates that the total bank clearings of all the clearing house of the United States for the week ending to-day, April 29, have been $1,827,246,361, against $1,928,874,069 last week and $1,109,031,407 the corresponding week of last year.

CLEARINGS. Returns by Telegraph.	Week Ending April 29. 1899.	1898.	Per Cent.
New York	$980,261,039	$510,902,308	+91·9
Boston	126,320,426	70,546,612	+79·1
Philadelphia	71,162,409	45,474,203	+56·5
Baltimore	18,422,402	14,059,017	+31·0
Chicago	100,255,456	90,336,601	+11·0
St. Louis	24,901,583	22,142,132	+12·5
New Orleans	5,801,024	6,332,567	−8·4
Seven cities, 5 days	$1,327,125,239	$759,793,440	+74·1
Other cities, 5 days	175,104,711	149,019,874	+17·5
Total all cities, 5 days	$1,502,229,950	$908,813,314	+65·3
All cities, 1 day	325,016,411	200,218,093	+62·3
Total all cities for week	$1,827 246,361	$1,109,031,407	+64·8

The full details of clearings for the week covered by the above statement will be given next Saturday. We cannot, of course, furnish them to-day, bank clearings being made up by the various clearing houses at noon on Saturday, and hence in the above the last twenty-four hours of the week have to be in all cases estimated, as we go to press Friday night.

We present below our usual detailed figures for the previous week, covering the returns for the period ending with Saturday noon, April 22, and the results for the corresponding week in 1898, 1897 and 1896 are also given. In comparison with the preceding week there is a decrease in the aggregate exchanges of one hundred and thirty-nine million dollars, the loss at New York being one hundred and twenty-two millions. Contrasted with the week of 1898 the total for the whole country shows an increase of 75·3 per cent. Compared with the week of 1897 the current returns record a gain of 101·3 per cent, and the excess over 1896 is 95·6 per cent. Outside of New York the increase over 1898 is 32·5 per cent. The excess over 1897 reaches 48·1 per cent, and making comparison with 1896 the gain is seen to be 48·7 per cent.

Clearings at—	Week ending April 22. 1899.	818	1899. P. Cent.	1857	1896
	$	$		$	$
New York	1,302,919,610	628,188,254	+107·4	535,712,680	556,926,753
Philadelphia	97,7x7,075	67,344,406	+45·1	60,899,184	61,564,177
Pittsburg	32,895,052	20,268,127	+62·3	18,320,468	17,198,764
Baltimore	26,767,238	16,512,660	+62·1	14,398,768	12,511,255
Buffalo	4,593,780	4,236,950	+8·4	3,527,690	4,012,698
Washington	2,759,741	1,762,596	+56·6	2,090,172	1,817,933
Rochester	1,701,998	1,583,905	+7·4	1,363,437	1,389,814
Syracuse	972,485	1,120,244	−13·2	1,008,188	986,422
Scranton	1,015,434	967,712	+5·0	849,506	983,348
Wilmington	876,598	746,601	+17·4	736,257	671,310
Binghamton	425,500	365,100	+16·4	314,800	302,600
Total Middle	1,472,654,512	748,446,550	+98·2	639,152,100	663,395,074
Boston	128,400,100	83,409,694	+53·9	83,260,218	79,371,202
Providence	5,999,900	4,972,400	+20·7	4,636,700	5,802,600
Hartford	2,135,330	2,142,361	−0·3	2,174,957	2,390,329
New Haven	1,522,746	1,500,045	+1·5	1,380,278	1,367,379
Springfield	1,859,715	1,267,701	+46·7	1,166,592	1,297,748
Worcester	1,734,796	1,305,335	+32·9	1,254,681	1,307,846
Portland	1,611,857	1,230,082	+31·0	1,023,629	1,142,073
Fall River	772,266	602,973	+28·2	558,717	726,509
Lowell	695,384	584,013	+19·0	503,123	566,082
New Bedford	463,632	475,9[illegible]	−2·6	408,041	442,489
Total New Eng.	145,195,746	97,490,453	+48·9	96,466,936	98,815,157
Chicago	124,011,895	99,158,283	+25·1	80,344,870	87,442,109
Cincinnati	14,650,700	12,268,400	+18·4	11,463,850	10,978,350
Detroit	7,406,081	6,281,917	+17·9	5,118,088	5,262,321
Cleveland	8,634,102	7,146,276	+20·8	5,249,183	5,806,767
Milwaukee	4,836,665	4,571,917	+5·8	3,991,659	4,210,111
Columbus	4,617,400	4,081,000	+13·1	3,704,400	4,625,000
Indianapolis	2,882,657	2,471,363	+16·6	1,920,513	2,058,059
Peoria	1,938,848	1,749,182	+10·8	1,280,672	1,748,600
Toledo	1,626,042	1,492,254	+9·0	1,311,024	1,294,647
Grand Rapids	1,133,190	969,832	+16·9	728,525	771,828
Dayton	1,019,895	743,572	+37·1	594,485	626,671
Evansville	779,312	862,411	−9·6	....	....
Youngstown	395,199	267,335	+47·9	....	....
Springfield, Ill.	402,122	370,000	+8·7	....	....
Lexington	320,008	337,482	−5·2	321,579	328,801
Akron	434,700	322,000	+34·8	229,544	220,309
Kalamazoo	482,860	369,226	+30·6	232,505	298,022
Saginaw	283,116	198,375	+42·7	240,000	300,000
Rockford	266,507	228,622	+16·3	206,287	271,764
Springfield, Ohio	260,314	169,262	+53·8	138,246	155,098
Canton	271,867	234,272	+16·0	171,810	121,351
Bay City	200,000	190,000	+5·3	153,484	232,033
Tot. Mid. West'n	176,853,781	144,912,985	+22·0	117,400,702	126,715,842
San Francisco	17,408,989	13,646,081	+27·6	13,868,675	12,702,726
Salt Lake City	2,190,306	1,473,440	+48·7	1,405,862	1,212,386
Portland	1,601,281	1,827,636	−12·4	804,769	775,402
Los Angeles	1,695,4·9	1,402,535	+20·9	940,039	1,193,183
Seattle	1,754,751	1,301,863	−34·8	550,000	590,819
Spokane	1,085,046	740,000	+46·6	563,825	437,570
Tacoma	701,216	921,396	−23·9	415,425	497,894
Helena	575,136	625,188	−8·0	460,000	542,432
Fargo	235,212	155,531	+48·5	116,058	126,704
Sioux Falls	110,385	105,167	+5·0	3·,543	79,609
Total Pacific	27,357,771	22,201,837	+23·2	19,161,213	18,348,725
Kansas City	13,030,225	10,759,591	+21·1	10,637,780	10,027,901
Minneapolis	7,734,209	7,204,040	+7·4	7,619,240	5,190,533
Omaha	3,573,808	4,861,296	−26·5	3,538,523	3,854,020
St. Paul	4,012,899	3,362,469	+19·3	3,063,116	4,128,628
Denver	3,105,780	2,631,619	+18·0	2,612,146	1,541,049
St. Joseph	2,440,713	2,771,76·	−11·9	1,144,728	1,300,000
Des Moines	1 900,270	1,269,9·5	+49·6	952,793	1,205,777
Davenport	1 254,812	600,379	+109·1	533,583	660,614
Sioux City	860,616	687,424	+25·7	485,·80	510,639
Lincoln	391,316	333,829	+14·4	283,164	257,427
Topeka	638,025	602,131	+6·0	4·8,791	455,321
Wichita	461,606	481,551	−4·1	458 298	484,388
Fremont	69,648	146,622	−52·5	52,544	48,372
Hastings	121,374	127,313	−4·7	65 60·	50,029
Tot. other, West.	39,565,367	35,839,541	+10·5	31,946,992	29,909,607
St. Louis	32,426,698	26,460,336	+22·5	25,897,658	21,867,232
New Orleans	7,954,297	7,957,322	−0·04	7,480,608	8,374,904
Louisville	7 374,032	5,902,849	+24·9	5,808,155	5,509,152
Galveston	2,184,950	2 269,100	−3·7	1,815,600	1,781,320
Houston	2,314,867	2,071,074	+11·7	2,101,006	1,504,162
Savannah	2,053,313	2 078,211	−1·2	1,977,900	1,735,646
Richmond	3,498,120	2,102,356	+66·9	2,019,792	2,059,167
Memphis	1,561,389	1,807,434	−12·6	1,592,851	1,886,388
Atlanta	1,497,907	1,209,636	+23·8	1,148,7·9	1,032,254
Nashville	1,192,825	1,040 206	+14·6	928,600	771,754
Norfolk	1,190 714	926,606	+28·5	960,393	839,372
Augusta	656,662	632,301	+3·7	677,902	677,166
Knoxville	522,138	489,301	+6·7	341,110	431,501
Fort Worth	800,000	808,144	−1·0	644,871	653,002
Birmingham	581,264	548,051	+6·1	414,181	496 335
Macon	453,000	600,000	−24·5	440,000	.....
Little Rock	382 714	357 900	+6·9	268,026	204,464
Chattanooga	328,557	336,801	−2·4	242,275	252,793
Jacksonville	233,400	199 857	+16·9	220,121	290,726
Total Southern	67,236,392	57,796,404	+16·3	54,259,512	50,378,508
Total all	1,928,874 069	1,100,539 850	+75·3	954,380,765	987,762,913
Outside N. York.	625,954,459	472,351,600	+32·5	422,667,085	420,836,160
Montreal	14,119,019	12,262,517	+15·1	9,359,845	9,417,186
Toronto	8,577,506	7,675,33·	+11·8	6,767,120	5,492,008
Winnipeg	1,626,601	1,626,826	−0·01	842,051	867,106
Halifax	1,216,472	1,169,755	+4·0	1,115,390	1,044,316
Hamilton	826,594	611,343	+35·2	593 946	511,771
St. John	603,656	574,620	+5·1	456,599	... .
Victoria*	612,053	....	....	... ...	....
Vancouver*	696,640	....	....	....	....
Total Canada	26,970,308	23,921,409	+12·7	19,134,951	17,338,·89

* Not included in totals.